

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

In re: ) Case No. 20-12345 (MG)  
THE ROMAN CATHOLIC DIOCESE OF ) Chapter 11  
ROCKVILLE CENTRE, NEW YORK, )  
Debtor.<sup>1</sup> )  
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)

**NINTH INTERIM APPLICATION FOR ALLOWANCE OF  
COMPENSATION AND REIMBURSEMENT OF EXPENSES BY  
BERKELEY RESEARCH GROUP, LLC AS FINANCIAL ADVISOR  
FOR THE PERIOD FROM JUNE 1, 2023, THROUGH SEPTEMBER 30, 2023**

Name of Applicant:	Berkeley Research Group, LLC (“ <u>BRG</u> ”)
Authorized to Provide Professional Services to:	The Official Committee of Unsecured Creditors (the “ <u>Committee</u> ”)
Date of Retention:	December 9, 2020, Effective as of October 29, 2020 [Docket No. 246]
Period for which Compensation and Reimbursement is Sought:	June 1, 2023 through September 30, 2023 <sup>2</sup>
Amount of Compensation Sought as Actual, Reasonable and Necessary:	\$318,659.00
Amount of Expense Reimbursement Sought as Actual, Reasonable and Necessary:	\$4,230.36 <sup>3</sup>

This is a:  Monthly  Interim  Final Application.

<sup>1</sup> The Debtor in this chapter 11 case is The Roman Catholic Diocese of Rockville Centre, New York, the last four digits of its federal tax identification number are 7437, and its mailing address is 50 North Park Avenue, PO Box 9023, Rockville Centre, NY 11571-9023.

<sup>2</sup> The applicant reserves the right to include any time expended and expenses incurred in the period indicated above in future application(s) if it is not included herein.

<sup>3</sup> The date listed for expenses contained in Exhibit B does not necessarily reflect the date on which the expense was actually incurred by Applicant.

**SCHEDULE 1**

**Monthly Fee Statements - Ninth Interim Fee Period**  
**(June 1, 2023 through September 30, 2023)**

Date Filed Docket No.	Period Covered	Requested Fees	Requested Expenses	Cert. of No Objection	Approved Fees	Approved Expenses	Paid Fees	Paid Expenses	Total Unpaid
09/29/23 [Dkt. 2526]	08/01/23 – 08/31/23	\$64,842.00	\$4,230.36	Not Filed	\$0.00	\$0.00	\$0.00	\$0.00	\$69,127.36
10/31/23 [Dkt. 2624]	09/01/23 – 09/30/23	\$60,004.50	\$0.00	Not Filed	\$0.00	\$0.00	\$0.00	\$0.00	\$60,004.50
<b>Total</b>		<b>\$124,846.50</b>	<b>\$4,230.36</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$129,131.86</b>

## **SCHEDULE 2**

### **Prior Interim Fee Applications Filed**

Date Filed Docket No.	Period Covered	Requested Fees	Requested Expenses	Order Date	Approved Fees	Approved Expenses	Paid Fees	Paid Expenses	Total Unpaid
03/17/21 [Dkt. 412]	10/01/20 – 01/31/21	\$36,026.00	\$25.32	04/16/21 [Dkt. 456]	\$36,026.00	\$25.32	\$36,026.00	\$25.32	\$0.00
07/19/21 [Dkt. 620]	02/01/21 – 05/31/21	\$211,248.50	\$1,734.62	08/23/21 [Dkt. 699]	\$211,248.50	\$1,734.62	\$211,248.50	\$1,734.62	\$0.00
11/15/21 [Dkt. 851]	06/01/21 – 09/30/21	\$453,091.00	\$0.00	12/09/21 [Dkt. 908]	\$453,091.00	\$0.00	\$453,091.00	\$0.00	\$0.00
03/15/22 [Dkt. 1012]	10/01/21 – 01/31/22	\$358,313.00	\$0.00	04/13/22 [Dkt. 1071]	\$357,638.00	\$0.00	\$357,638.00	\$0.00	\$0.00
07/14/22 [Dkt. 1200]	02/01/22 – 05/31/22	\$561,216.50	\$2,576.57	09/14/22 [Dkt. 1313]	\$561,216.50	\$2,576.57	\$561,216.50	\$2,576.57	\$0.00
11/14/22 [Dkt. 1446]	06/01/22 – 09/30/22	\$722,232.50	\$1,250.00	12/16/22 [Dkt. 1516]	\$722,232.50	\$1,250.00	\$722,232.50	\$1,250.00	\$0.00
03/14/23 [Dkt. 1806]	10/01/22 - 01/31/23	\$573,973.50	\$32.42	04/27/23 [Dkt. 2041]	\$573,973.50	\$32.42	\$573,973.50	\$32.42	\$0.00
07/17/23 [Dkt. 2322]	02/01/23 - 05/31/23	\$844,859.00	\$335.04	09/8/23 [Dkt. 2477]	\$844,859.00	\$335.04	\$844,859.00	\$335.04	\$0.00
<b>Total</b>		<b>\$3,760,960.00</b>	<b>\$5,953.97</b>		<b>\$3,760,285.00</b>	<b>\$5,953.97</b>	<b>\$3,760,285.00</b>	<b>\$5,953.97</b>	<b>\$0.00</b>

### **SCHEDULE 3**

#### **Ninth Interim Fee Application (June 1, 2023 through September 30, 2023)**

##### **Timekeeper Summary**

<b>Professional</b>	<b>Position</b>	<b>Hourly Billing Rate</b>	<b>Total Hours Billed</b>	<b>Total Compensation</b>
David Judd	Managing Director	\$850.00	16.20	\$13,770.00
Jennifer Hull	Managing Director	\$825.00	2.80	\$2,310.00
Paul Shields	Managing Director	\$815.00	75.60	\$61,614.00
Ray Strong	Managing Director	\$780.00	132.90	\$103,662.00
Eric Madsen	Managing Director	\$775.00	30.10	\$23,327.50
Matthew Babcock	Director	\$725.00	8.50	\$6,162.50
Jared Funk	Senior Managing Consultant	\$595.00	3.20	\$1,904.00
Christina Tergevorkian	Managing Consultant	\$450.00	146.40	\$65,880.00
Shelby Chaffos	Consultant	\$385.00	33.40	\$12,859.00
Spencer Rawlings	Associate	\$225.00	9.50	\$2,137.50
Yuhao Xu	Associate	\$225.00	2.30	\$517.50
Meagan B. Haverkamp	Case Manager	\$350.00	1.00	\$350.00
Dallin Godfrey	Case Assistant	\$150.00	161.10	\$24,165.00
<b>Total</b>			<b>623.00</b>	<b>\$318,659.00</b>
	<b>Blended Rate</b>	<b>\$511.49</b>		

## **SCHEDULE 4**

### **Ninth Interim Fee Application (June 1, 2023 through September 30, 2023)**

#### **Compensation by Category**

<b>Task Code</b>	<b>Project Category</b>	<b>Hours</b>	<b>Value</b>
210.00	Bankruptcy Proceedings (Filings / Motions – General)	3.60	\$2,565.00
211.03	Bankruptcy Proceedings (Filings / Motions - Motion to Dismiss)	123.70	\$92,114.00
220.00	Debtors Operations / Monitoring (Monthly Operating Reports / Periodic Reporting)	19.60	\$6,661.50
300.00	Asset Analysis (General - Debtors)	2.30	\$1,794.00
302.00	Asset Analysis (General - Related Non-Debtors)	3.30	\$967.50
332.00	Asset Analysis (Real Estate - Related Non-Debtors)	19.60	\$11,628.50
390.00	Asset Analysis (Other - Debtors)	142.40	\$41,232.50
395.00	Asset Analysis (Other - Parishes)	153.50	\$87,112.50
396.00	Asset Analysis (Other - Cemeteries)	2.40	\$1,809.50
397.00	Asset Analysis (Other - Schools)	40.90	\$18,656.00
600.00	Claims / Liability Analysis (General)	18.00	\$5,575.00
800.00	Plan & Disclosure Statement Analysis	8.60	\$7,086.00
1020.00	Meeting Preparation & Attendance	13.00	\$8,766.50
1030.00	Mediation Preparation & Attendance	8.00	\$6,404.50
1060.00	Fee Application Preparation & Hearing	52.00	\$16,631.00
1070.00	Billable Travel	12.10	\$9,655.00
	<b>Total</b>	<b>623.00</b>	<b>\$318,659.00</b>

## **SCHEDULE 5**

### **Ninth Interim Fee Application (June 1, 2023 through September 30, 2023)**

#### **Expenses by Category**

<b>Expense Category</b>	<b>Value</b>
Meals - Other 100% Deductible	\$122.81
Travel - Airline	\$1,255.90
Travel - Hotel/Lodging	\$2,549.98
Travel - Taxi, Car Rental, Toll, Train	\$301.67
<b>Total</b>	<b>\$4,230.36</b>

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re: ) Case No. 20-12345 (SCC)  
THE ROMAN CATHOLIC DIOCESE OF ) Chapter 11  
ROCKVILLE CENTRE, NEW YORK, )  
Debtor.<sup>1</sup> )

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**NINTH INTERIM APPLICATION FOR ALLOWANCE OF  
COMPENSATION AND REIMBURSEMENT OF EXPENSES BY  
BERKELEY RESEARCH GROUP, LLC AS FINANCIAL ADVISOR  
FOR THE PERIOD FROM JUNE 1, 2023 THROUGH SEPTEMBER 30, 2023**

Berkeley Research Group, LLC (“BRG”), financial advisor to the Official Committee of Unsecured Creditors (the “Committee”) of above-captioned debtor (the “Debtor”), hereby submits this Ninth Interim Fee Application (the “Fee Application”) for the period from June 1, 2023 through September 31, 2023 (the “Fee Period”) in accordance with the *Order Authorizing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* dated November 4, 2020 [Docket No. 129] (the “Interim Compensation Order”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Rule 2016-1 of the Local Bankruptcy Rules for the Southern District of New York (the “Local Rules”), the Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York Bankruptcy Cases, effective January 29, 2013 (together with the “Local Rules”, the “Local Guidelines”), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. §330, effective January 31, 1996 (the “U.S. Trustee Guidelines”), and, under 11 U.S.C. §§331 and 105(a), this Court’s *Order Authorizing and Approving the Employment of Berkeley Research Group, LLC as Financial*

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<sup>1</sup> The Debtor in this chapter 11 case is The Roman Catholic Diocese of Rockville Centre, New York, the last four digits of its federal tax identification number are 7437, and its mailing address is 50 North Park Avenue, PO Box 9023, Rockville Centre, NY 11571-9023.

*Advisor Effective as of October 29, 2020 [Docket No. 247] (the “Retention Order”). BRG requests an interim allowance of compensation in the amount of \$318,659.00 and actual and necessary expenses in the amount of \$4,230.36 for the Fee Period. In support of this Fee Application, BRG respectfully represents as follows:*

**PRELIMINARY STATEMENT**

1. During the Fee Period, BRG advised and assisted the Committee in fulfilling its statutory obligations and duties to unsecured creditors and rendered services to the Committee in accordance with its instructions and directions. By this Fee Application, BRG requests that the Court authorize the interim allowance and payment of fees and expenses incurred by BRG during the Fee Period in the total amount of \$322,889.36 as compensation for services rendered to the Committee and actual and necessary expenses incurred. During the Fee Period, BRG expended 623.00 hours at a blended hourly rate of \$511.49.

2. Attached hereto as Exhibit C is the BRG invoice covering the period of June 1, 2023 through July 31, 2023, Exhibit D is the First Monthly Fee Statement for Allowance of Compensation and Reimbursement of Expenses By Berkeley Research Group, LLC as Financial Advisor for the Period from August 1, 2023 through August 31, 2023 filed as Docket No. 2526 (“First Monthly Fee Statement”), and Exhibit E is the Second Monthly Fee Statement for Allowance of Compensation and Reimbursement of Expenses By Berkeley Research Group, LLC as Financial Advisor for the Period from September 1, 2023 through September 30, 2023 filed as Docket No. 2624 (“Second Monthly Fee Statement”). These records include daily time logs describing the time spent by each BRG professional in these cases organized by task code and by date incurred. It further includes an itemized schedule of actual and necessary out-of-pocket expenses organized by expense category, including a description, incurred in connection with the case and the amounts for which reimbursement is requested.

3. By this Fee Application, BRG seeks interim allowance and payment of all compensation for services rendered and expenses incurred during the Fee Period.

### **JURISDICTION AND VENUE**

4. This Court has jurisdiction to hear and determine this Fee Application pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409. Sections 328(a), 330, and 1103(a) of the Bankruptcy Code and Bankruptcy Rule 2014 are the statutory predicates for the relief sought by this Fee Application.

### **BACKGROUND**

5. On October 1, 2020 (the “Petition Date”), the Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code with the Bankruptcy Court for the Southern District of New York. The Debtor is operating its business and managing its properties as debtor in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee or examiner has been appointed in this case.

6. On October 16, 2020, the Office of the United States Trustee (the “UST”) appointed the Committee pursuant to Section 1102 of the Bankruptcy Code. The Committee consists of nine individuals who hold claims against the Debtor, including eight individuals who were sexually abused as minors by perpetrators for whom the Debtor was responsible and one representative of a minor with a civil rights claim against the Debtor.

7. Following the Committee’s appointment, the Committee determined it needed a financial advisor and, subject to Court approval, hired BRG on October 29, 2020.

8. On November 20, 2020, the Committee filed *The Official Committee of Unsecured Creditors’ Application to Retain and Employ Berkeley Research Group, LLC as Financial Advisor Effective as of October 29, 2020* [Docket No. 182] (the “Retention Application”). As set forth in

the Retention Application, the Committee selected BRG to provide the following services to the Committee:

- i. assisting the Committee in investigating the assets, liabilities and financial condition of the Debtor or the Debtor's operations and the desirability of the continuance of any portion of those operations, including a review of any donor restrictions on the Debtor's assets;
- ii. assisting the Committee in the review of financial related disclosures required by the Court and/or Bankruptcy Code, including the Schedules of Assets and Liabilities, the Statement of Financial Affairs, and Monthly Operating Reports;
- iii. analyzing the Debtor's accounting reports and financial statements to assess the reasonableness of the Debtor's financial disclosures;
- iv. providing forensic accounting and investigations with respect to transfers of the Debtor's assets and recovery of property of the estate;
- v. assisting the Committee in evaluating the Debtor's ownership interests of property alleged to be held in trust by the Debtor for the benefit of third parties and/or property alleged to be owned by non-debtor entities;
- vi. assisting the Committee in reviewing and evaluating any proposed asset sales and / or and other asset dispositions;
- vii. assisting the Committee in the evaluation of the Debtor's organizational structure, including its relationship with the related Catholic non-debtor organizations and parishes that may hold or have received property of the estate;
- viii. assisting the Committee in evaluating the Debtor's cash management system, including unrestricted and restricted funds, deposit and loan programs, and pooled income or investment funds;
- ix. assisting the Committee in the review of financial information that the Debtor may distribute to creditors and others, including, but not limited to, cash flow projections and budgets, cash receipt and disbursement analyses, analyses of various asset and liability accounts, and analyses of proposed transactions for which Court approval is sought;
- x. attendance at meetings and assistance in discussions with the Debtor, the Committee, the U.S. Trustee, and other parties in interest and professionals hired by the above-noted parties as requested;

- xi. assisting in the review and/or preparation of information and analyses necessary for the confirmation of a plan, or for the objection to any plan filed in this Case which the Committee opposes;
- xii. assisting the Committee in its evaluation of the Debtor's solvency;
- xiii. assisting the Committee with the evaluation and analysis of claims, and on any litigation matters, including, but not limited to, avoidance actions for fraudulent conveyances and preferential transfers, and declaratory relief actions concerning the property of the Debtor's estate;
- xiv. analyzing the flow of funds in and out of accounts the Debtor contends contain assets held in trust for others, to determine whether the funds were commingled with non-trust funds and lost their character as trust funds, under applicable legal and accounting principles
- xv. assisting the Committee with respect to any adversary proceedings that may be filed in the Debtor's Case and providing such other services to the Committee as may be necessary in this Case.

9. On December 9, 2020, the Court entered the Retention Order. The Retention Order provides that all compensation and reimbursement of costs and expenses incurred during BRG's employment be paid only after appropriate application and approval of this Court.

#### **PROFESSIONAL FEES AND DISBURSEMENTS**

10. On March 17, 2021, BRG filed its First Interim Application for fees in the amount of \$36,026.00 and expenses in the amount \$25.32 for the period covering October 1, 2020, through January 31, 2021 [Docket No. 412], which were approved on an interim basis and have been paid.

11. On July 19, 2021, BRG filed its Second Interim Application for fees in the amount of \$211,248.50 and expenses in the amount of \$1,734.62 for the period covering February 1, 2021, through May 31, 2021 [Docket No. 620], which were approved on an interim basis and have been paid.

12. On November 15, 2021, BRG filed its Third Interim Application for fees in the amount of \$453,091.00 and expenses in the amount of \$0.00 for the period covering June 1, 2021,

through September 30, 2021 [Docket No. 851], which were approved on an interim basis and have been paid.

13. On March 15, 2022, BRG filed its Fourth Interim Application for fees in the amount of \$358,313.00 and expenses in the amount of \$0.00 for the period covering October 1, 2021, through January 31, 2022 [Docket No. 1012], which were approved on an interim basis in the amount of \$357,638.00 and have been paid.

14. On July 14, 2022, BRG filed its Fifth Interim Application for fees in the amount of \$561,216.50 and expenses in the amount of \$2,576.57 for the period covering February 1, 2022, through May 31, 2022 [Docket No. 1200], which were approved on an interim basis and have been paid.

15. On November 14, 2022, BRG filed its Sixth Interim Application for fees in the amount of \$722,232.50 and expenses in the amount of \$1,250.00 for the period covering June 1, 2022, through September 30, 2022 [Docket No. 1446], which were approved on an interim basis and have been paid.

16. On March 14, 2023, BRG filed its Seventh Interim Application for fees in the amount of \$573,973.50 and expenses in the amount of \$32.42 for the period covering October 1, 2022, through January 31, 2023 [Docket No. 1806] which were approved on an interim basis and have been paid.

17. On July 17, 2023, BRG filed its Eighth Interim Application for fees in the amount of \$844,859.00 and expenses in the amount of \$335.04 for the period covering February 1, 2023, through May 31, 2023 [Docket No. 2322], which were approved on an interim basis and have been paid.

18. On September 29, 2023, BRG filed its First Monthly Fee Statement for fees in the amount of \$64,842.00 and expenses in the amount of \$4,230.36 for the period covering August 1,

2023, through August 31, 2023 [Docket No. 2526]. These amounts have not been paid as of the date of this Fee Application.

19. On October 31, 2023, BRG filed its Second Monthly Fee Statement for fees in the amount of \$60,004.50 and expenses in the amount of \$0.00 for the period covering September 1, 2023, through September 30, 2023 [Docket No. 2624]. These amounts have not been paid as of the date of this Fee Application.

20. By this Fee Application, BRG seeks allowance of fees in the amount of \$318,659.00 for professional services rendered for and on behalf of the Committee and \$4,230.36 for expenses incurred during the Fee Period.

21. BRG charges for its services based on standard hourly rates established, subject to periodic adjustments to reflect economic and other conditions. Billing rates are representative of BRG's normal rates for services of this kind and are competitive with other financial advisors. BRG believes that the compensation in this Application is based on the customary compensation charged by comparably skilled professionals in cases other than cases under Title 11.

22. In addition, BRG bills for its actual, out-of-pocket expenses reasonably incurred in connection with this engagement including, but not limited to, travel expenses incurred in connection with the client's engagement that would not have been otherwise incurred, and industry or company-specific research as requested. BRG does not charge for telephone calls (except the cost of specifically identified conference call charges), faxes, copies, and other administrative expenses.

23. BRG maintains contemporaneous records of the time expended and actual, necessary expenses incurred in support of its billings. Time entries are recorded in six-minute increments.

## **SUMMARY OF SERVICES RENDERED**

24. BRG is a global strategic advisory and expert consulting firm that provides independent expert testimony, litigation and regulatory support, authoritative studies, strategic advice, advisory services relating to restructuring and turnaround situations, due diligence, valuation, and capital markets, and document and data analytics to major law firms, businesses, including Fortune 500 corporations, government agencies, and regulatory bodies around the world.

25. BRG has extensive experience in the areas of reorganization, workouts, insolvency, and accounting. The professionals engaged in these cases have also worked in numerous Catholic diocese bankruptcy cases throughout the country.

26. This bankruptcy case addresses issues that raise complex questions and requires a high level of skill and expertise to efficiently and accurately address the same. The professional services described herein were performed by BRG to, among other things, analyze and evaluate the Debtor's financial position and guide the Committee through the Debtor's Chapter 11 case.

27. During the Fee Period, the Committee relied heavily on the experience and expertise of BRG when dealing with the matters described herein. As a result, BRG devoted significant time and effort to perform properly and expeditiously the required professional services. BRG respectfully submits that the professional services that it rendered on behalf of the Committee were necessary and have directly benefited the creditor constituents represented by the Committee and have contributed to the effective administration of this case.

28. BRG submits that the interim fees applied for herein for professional services rendered in performing services for the Committee in this proceeding are fair and reasonable in view of the time spent, the extent of work performed, the nature of the Debtor's capitalization structure and financial condition, the Debtor's financial accounting resources and the results obtained.

29. The work involved, and thus the time expended, was carefully assigned in light of the experience and expertise required for a particular task. The staff utilized sought to optimize efficiencies and avoid redundant efforts. BRG believes that there has been no duplication of services between BRG and any other consultants or accountants to the bankruptcy estate.

30. No agreement or understanding exists between BRG and any other person for the sharing of compensation received or to be received for services rendered in connection with the chapter 11 cases, except for internal agreements among employees of BRG regarding the sharing of revenue or compensation. Neither BRG nor any of its employees has entered into an agreement or understanding to share compensation with any entity as described in Bankruptcy Code Section 504 and Bankruptcy Rule 2016.

31. BRG, in accordance with the Bankruptcy Rules and the Local Rules, will be charging travel time at 50% of the time incurred.

32. The general summary of the services rendered by BRG during the Fee Period, based on tasks and number of hours is set forth below.

#### **210.00 – Bankruptcy Proceedings (Filings / Motions - General)**

33. BRG analyzed data at the request of UCC Counsel regarding the CHS 9019 Motion and PSIP workers compensation assets and liabilities. BRG also examined Judge Brown's Memorandum of Decision and Order from the United States District Court Eastern District of New York relating to the remand of 42 actions brought under the New York Child Victim Acts that removed were initially from several state courts.

34. BRG has expended 3.60 hours on this category for fees of \$2,565.00.

### **211.03 – Bankruptcy Proceedings (Filings / Motions – Motion to Dismiss)**

35. BRG performed various document and financial analyses requested by UCC Counsel in conjunction with the prosecution of a Motion to Dismiss filed with the Court. BRG's work included the detailed evaluation of the Debtor's monthly operating reports filed with the Court to evaluate monthly losses incurred, supplementing ongoing asset analyses, analyzing professional fees incurred during the pendency of the bankruptcy case, examining audit work papers and transaction activities of the Debtor, reviewing the Motion to Dismiss and related motion practice by the parties, preparing expert reports with supporting exhibits and charts, reviewing Debtor's expert report of Charles Moore including accompanying exhibits and financial projections, assisting UCC Counsel with discovery and deposition preparation. Additionally, BRG attended meetings with the BRG team and UCC Counsel regarding analyses performed, addressed additional document and financial inquires, and prepared with UCC Counsel for and attended depositions and the two-day trial in New York.

36. BRG has expended 123.70 hours on this category for fees of \$92,114.00.

### **220.00 – Debtors Operations / Monitoring (Monthly Operating Reports / Periodic Reports)**

37. BRG analyzed financial activity reported in monthly operating reports and supplemental MOR data provided by the Debtor, including detailed receipts and disbursements, accrued/paid professional fees, income statements, balance sheets, and ending bank balances to monitor ongoing post-petition activities of the Debtor.

38. BRG has expended 19.60 hours on this category for fees of \$6,661.50.

### **300.00 – Asset Analysis (General - Debtors)**

39. During the Fee Period, BRG evaluated its ongoing asset analyses to address various inquiries from UCC Counsel.

40. BRG has expended 2.30 hours on this category for a fee of \$1,794.00.

**302.0 - Asset Analysis (General – Related Non-Debtors)**

41. During the Fee Period, BRG analyzed financial statements produced by the Debtor for Catholic Youth Organization and developed comparative analyses for FY2017 through FY2022.

42. BRG has expended 3.30 hours on this category for fees of \$967.50.

**332.00 – Asset Analysis (Real Property – Related Non-Debtor)**

43. BRG analyzed Parish real estate property data, insurance schedules, and additional information recently provided by the Debtor including responses regarding the current utilization of various properties pursuant to inquiries from UCC Counsel.

44. BRG has expended 19.60 hours on this category for fees of \$11,628.50.

**390.00 – Asset Analysis (Other - Debtors)**

45. During the Fee Period, BRG evaluated additional publicly available data/information obtained regarding national sales and valuation of spectrum licenses and related assets. BRG utilized the additional information to update its analysis and modeling. Additionally, BRG evaluated the Debtor's proposed amendment to the CFN agreement and examined documents regarding CMA payments to Catholic Charities,

46. BRG has expended 142.40 hours on this category for fees of \$41,232.50.

**395.00 – Asset Analysis (Other - Parishes)**

47. BRG spent time during the Fee Period analyzing documents produced relating to parishes in connection with the broader asset analysis. The Parish analyses included the evaluation of Parish financial statements including income statements, balance sheets, audit workpapers, and

cash and investment information from 2018 through 2022 for the individual parishes that reported activity to the Diocese, including specifically looking at cash and investment levels, financial trends, liabilities, restricted assets, subsidies, and interest expenses. Further time was spent developing a financial trend analysis, developing a Parish ability-to-pay/substantial contribution analysis, and integrating the Parish claims analysis therewith. BRG also evaluated new Parish data provided by the Debtor in electronic format and compared this new data to previously provided financial statement produced in PDF format. BRG also met with UCC Counsel and other BRG team members regarding Parish assets, historical operations, and related analyses regarding the Parish assets and ongoing ability-to-pay analysis and met with Debtor professionals to discuss the new Parish data produced.

48. BRG has expended 153.50 hours on this category for fees of \$87,112.50.

#### **396.00 – Asset Analysis (Other - Cemeteries)**

49. During the Fee Period, BRG analyzed sensitivities of ability-to-pay analysis pursuant to additional financial metrics and information provided by CemCo. BRG attended a meeting with UCC Counsel to discuss the CemCo analyses. BRG also responded to additional inquiries from UCC Counsel regarding its ongoing analysis.

50. BRG has expended 2.40 hours on this category for fees of \$1,809.50.

#### **397.00 – Asset Analysis (Other - Schools)**

51. BRG spent time during the Fee Period analyzing documents produced relating to Parish schools. The Parish school analyses included the evaluation of financial statements including income statements, balance sheets, and cash and investment information from 2018 through 2022 for the individual Parish schools that reported activity to the Diocese, including specifically looking at cash and investment levels, financial trends, liabilities, restricted assets, and

subsidies. Further time was spent developing a financial trend analysis and developing a Parish school ability-to-pay analysis. BRG also evaluated new Parish school financial statements produced by the Debtor and updated its ability-to-pay analysis with the new information. Additionally, BRG met with UCC Counsel and other BRG team members regarding Parish school assets, historical operations, and related analyses regarding the Parish assets and ongoing ability-to-pay analysis.

52. BRG has expended 40.90 hours on this category for fees of \$18,656.00.

**600 – Claims / Liability Analysis (General)**

53. BRG spent time analyzing and monitoring professional fees incurred pursuant to the monthly fee statements and interim fee applications filed by each professional in the case at the request of UCC Counsel and the Committee.

54. BRG has expended 18.00 hours on this category for fees of \$5,575.00.

**800.00 – Plan & Disclosure Statement Analysis**

55. During the Fee Period, BRG analyzed and evaluated financial issues related to UCC Disclosure Statement and Plan in the context of plan confirmation.

56. BRG has expended 8.60 hours on this category for fees of \$7,086.00.

**1020.00 – Meeting Preparation & Attendance**

57. During the Fee Period, BRG attended calls with UCC Counsel and other BRG team members regarding discussions of current analyses, the status thereof, and upcoming assignments.

58. BRG has expended 13.00 hours on this category for a fee of \$8,766.50.

### **1030.00 – Mediation Preparation & Attendance**

59. BRG evaluated loan options, spectrum valuation issues, and plan funding issues in preparation for mediation sessions. BRG also attached calls with UCC Counsel regarding future mediation sessions.

60. BRG has expended 8.00 hours on this category for fees of \$6,404.50.

### **1060.00 – Fee Application Preparation & Hearing**

61. During the Fee Period, BRG prepared and edited its Eighth Interim Fee Application for the period covering February 2023 through May 2023 including fees and expenses totaling \$845,194.04 (as well as attended the related hearing), prepared and edited its First Monthly Fee Statement for the period covering August 2023 including fees and costs totaling \$69,072.36 and its Second Monthly Fee Statement for the period covering September 2023 including fees totaling \$60,004.50.

62. BRG has expended 52.00 hours on this category for fees of \$16,631.00.

### **1070.00 – Billable Travel**

63. During the Fee Period, BRG traveled to New York to attend the two-day trial relating to the UCC Motion to Dismiss. BRG charged travel time at 50% of the time incurred.

64. BRG has expended 12.10 hours on this category for fees of \$9,655.00.

### **ALLOWANCE OF COMPENSATION**

65. Section 330(a)(1)(A) of the Bankruptcy Code provides that the Court may award to a professional person, “reasonable compensation for actual, necessary services rendered.” 11 U.S.C. § 330(a)(1)(A). Section 330(a)(3)(A), in turn, provides that in determining the amount of

reasonable compensation to be awarded, the Court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including:

- i. The time spent on such services;
- ii. The rates charges for such services;
- iii. Whether the services were necessary to the administration of, or beneficial at the time which the service was rendered toward the completion of, a case under this title;
- iv. Whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and
- v. Whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

66. The congressional policy expressed above provides for adequate compensation in order to continue to attract qualified and competent professionals to bankruptcy cases. BRG respectfully submits that the consideration of these factors should result in this Court's allowance of the full compensation sought.

### **CERTIFICATION**

67. As required by the Guidelines, a certification that the facts set forth in this Application are true and correct, and that this Application complies substantially with the Local Guidelines, is attached hereto as **Exhibit A** and made part of this Application.

### **NOTICE**

68. Pursuant to the Interim Compensation Order, BRG has provided notice of this Fee Application upon the following parties by electronic or first class mail: (a) the Debtor c/o The Roman Catholic Diocese of Rockville Centre, 50 North Park Ave P.O. Box 9023, Rockville Center, NY 11571-9023 (Attn: Thomas Renker); (b) the attorneys for the Debtor, Jones Day, 250

Vesey Street, New York, NY 10281 (Attn: Corinne Ball, Esq., Benjamin Rosenblum, Esq. and Andrew M. Butler, Esq.); and (c) the Office of the United States Trustee Region 2 (the “U.S. Trustee”), 201 Varick Street, Suite 1006, New York, NY 10014 (Attn: Greg Zipes, Esq. and Shara Cornell, Esq.); and (d) all parties entitled to notice pursuant to Bankruptcy Rule 2002. The Committee submits that, in light of the nature of the relief requested, no other or further notice need be given.

69. This is BRG’s ninth interim fee application pursuant to sections 330 and 331 of the Bankruptcy Code for allowance of fees and reimbursement of expenses in this Chapter 11 Case. Except as otherwise set forth herein, BRG has made no prior or other application to this or any other Court for the relief requested herein.

### CONCLUSION

70. BRG respectfully requests that the Court enter an order, substantially in the form attached hereto as Exhibit B, (a) granting on an interim basis, allowance of (i) fees in the amount of \$318,659.00 for professional services rendered to and on behalf of the Committee during the Fee Period and (ii) reimbursement of \$4,230.36 for reasonable, actual and necessary expenses incurred during the Fee Period, (b) authorizing and directing the Debtor to immediately pay to BRG the outstanding fees and expenses due to BRG for the Fee Period; and (c) granting such further relief as the Court may deem just and proper.

Date: November 12, 2023

**PACHULSKI STANG ZIEHL & JONES LLP**

/s/ James L. Stang

James I. Stang, Esq. (admitted *pro hac vice*)  
10100 Santa Monica, Boulevard, 11<sup>th</sup> Floor  
Los Angeles, California 90067  
Telephone: (310) 277-6910  
Facsimile: (310) 201-0760  
Email: jstang@pszjlaw.com

-and-

Ilan D. Scharf, Esq.  
Karen B. Dine, Esq.  
Brittany M. Michael, Esq.  
780 Third Avenue, 36th Floor  
New York, New York 10017  
Telephone: (212) 561-7700  
Facsimile: (212) 561-7777  
Email: kdine@pszjlaw.com  
ischarf@pszjlaw.com  
bmichael@pszjlaw.com

*Counsel for the Official Committee  
of Unsecured Creditors*

**BRG NINTH INTERIM APPLICATION**

**EXHIBIT A**

## **Certification**

The undersigned, a Managing Director of BRG, certifies that except as otherwise noted elsewhere:

1. He has read this Fee Application.
2. This Fee Application complies with the mandatory provisions of the Guidelines;
3. The fees are billed in accordance with the billing practices described herein, and except as otherwise indicated fall within the Guidelines; and
4. Except to the extent prohibited by the Guidelines, the fees sought herein have been billed at rates and in accordance with practices customarily employed by BRG and accepted by BRG's clients.
5. BRG submits that this Fee Application is in compliance with Bankruptcy Code sections 330 and 331, the Bankruptcy Rules, the Interim Compensation Order, and the Guidelines.

Dated: November 12, 2023  
Salt Lake City, UT

/s/ D. Ray Strong  
D. Ray Strong

**BRG NINTH INTERIM APPLICATION**

**EXHIBIT B**

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

In re: ) Case No. 20-12345 (MG)  
THE ROMAN CATHOLIC DIOCESE OF ) Chapter 11  
ROCKVILLE CENTRE, NEW YORK, )  
Debtor.<sup>1</sup> )  
\_\_\_\_\_  
)

**ORDER GRANTING  
NINTH INTERIM APPLICATION FOR ALLOWANCE OF  
COMPENSATION AND REIMBURSEMENT OF EXPENSES BY  
BERKELEY RESEARCH GROUP, LLC AS FINANCIAL ADVISOR  
FOR THE PERIOD FROM JUNE 1, 2023, THROUGH SEPTEMBER 30, 2023**

Berkeley Research Group, LLC (“BRG”), financial advisor to the Official Committee of Unsecured Creditors in the above-captioned case, filed its Ninth Interim Application for Compensation for the Period from June 1, 2023, through September 30, 2023 (the “Fee Application”). The Court has reviewed the Fee Application and finds that: (a) the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; (b) notice of the Fee Application, and any hearing on the Fee Application, was adequate under the circumstances; and (c) all persons with standing have been afforded the opportunity to be heard on the Fee Application. Accordingly, it is hereby

**ORDERED** that the Fee Application is GRANTED. The Debtor in the above case shall pay to BRG interim compensation of \$318,659.00 and reimbursement of expenses of \$4,230.36 for a total amount of \$322,889.36 for services rendered and actual and necessary expenses incurred in the Chapter 11 case during the Fee Period.

---

<sup>1</sup> The Debtor in this chapter 11 case is The Roman Catholic Diocese of Rockville Centre, New York, the last four digits of its federal tax identification number are 7437, and its mailing address is 50 North Park Avenue, P.O. Box 9023, Rockville Centre, NY 11571-9023.

**ORDERED** that this Court retains jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

Dated: \_\_\_\_\_, 2023  
New York, New York

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THE HONORABLE MARTIN GLENN  
CHIEF UNITED STATES BANKRUPTCY JUDGE

**BRG NINTH INTERIM APPLICATION**

**EXHIBIT C**



INVOICE

James I Stang  
Pachulski Stang Ziehl & Jones  
10100 Santa Monica Blvd.  
13th Floor  
Los Angeles, CA 90067

November 10, 2023  
Client: 21145  
Matters: 034827 | 042179  
Invoice #: 163257  
Tax ID # 27-1451273

Via Email: [jstang@pszjlaw.com](mailto:jstang@pszjlaw.com)

---

Services Rendered From June 1, 2023 Through July 31, 2023

**RE: The Official Committee of Unsecured Creditors for the Roman Catholic  
Diocese of Rockville Centre, New York**

Professional Services	\$ <u>193,812.50</u>	USD
<b>CURRENT CHARGES</b>	<b>\$ 193,812.50</b>	<b>USD</b>

**Please remit wire/ACH payment to:**

Bank Name: PNC BANK, N.A.  
SWIFT: PNCCUS33  
ABA #: 031207607  
Account Name: BERKELEY RESEARCH GROUP, LLC  
Account #: 8026286672  
Reference: 163257

Please send remittance advice details to:  
[remitadvice@thinkbrg.com](mailto:remitadvice@thinkbrg.com)

**Please remit check payment to:**

BERKELEY RESEARCH GROUP, LLC  
PO BOX 676158  
DALLAS, TX 75267-6158

**Please remit express/overnight payment to:**  
PNC BANK C/O BERKELEY RESEARCH GROUP, LLC  
LOCKBOX NUMBER 676158  
1200 E CAMPBELL RD, STE 108  
RICHARDSON, TX 75081



INVOICE

**To:** James I Stang  
**c/o:** Pachulski Stang Ziehl & Jones

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**Invoice #** 163257  
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Services Rendered From June 1, 2023 Through July 31, 2023

**PROFESSIONAL SERVICES**

	<b>Rate</b>	<b>Hours</b>	<b>Amount</b>
<b>Managing Director</b>			
David Judd	850.00	11.70	9,945.00
Jennifer Hull	825.00	0.50	412.50
Paul Shields	815.00	59.10	48,166.50
Ray Strong	780.00	76.20	59,436.00
Eric Madsen	775.00	26.90	20,847.50
<b>Director</b>			
Matthew Babcock	725.00	2.00	1,450.00
<b>Senior Managing Consultant</b>			
Jared Funk	595.00	0.60	357.00
<b>Managing Consultant</b>			
Christina Tergevorkian	450.00	54.90	24,705.00
<b>Consultant</b>			
Shelby Chaffos	385.00	18.30	7,045.50
<b>Case Assistant</b>			
Meagan B. Haverkamp	350.00	1.00	350.00
Spencer Rawlings	225.00	5.50	1,237.50
Dallin Godfrey	150.00	132.40	19,860.00
<b>Total Professional Services</b>	<b>389.10</b>		<b>193,812.50</b>



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c/o: Pachulski Stang Ziehl & Jones

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**SUMMARY BY TASK CODE**

<b>Task Code</b>	<b>Description</b>	<b>Hours</b>	<b>Amount</b>
211.03	Bankruptcy Proceedings (Filings / Motions - Motion to Dismiss) Debtors Operations / Monitoring (Monthly Operating Reports / Periodic Reporting)	123.70	92,114.00
220.00	Asset Analysis (Other - Debtors)	11.20	3,646.50
390.00	Asset Analysis (Other - Parishes)	135.90	38,740.50
395.00	Asset Analysis (Other - Cemeteries)	45.10	23,438.00
600.00	Claims / Liability Analysis (General)	1.10	795.50
800.00	Plan & Disclosure Statement Analysis	15.80	5,245.00
1020.00	Meeting Preparation & Attendance	8.60	7,086.00
1060.00	Fee Application Preparation & Hearing	2.20	1,393.00
1070.00	Billable Travel	33.40	11,699.00
		12.10	9,655.00
<b>Total Professional Services</b>		<b>389.10</b>	<b>193,812.50</b>

**To:** James I Stang  
**c/o:** Pachulski Stang Ziehl & Jones

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Services Rendered From June 1, 2023 Through July 31, 2023

**DETAIL OF PROFESSIONAL SERVICES**

<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
<b>Task Code: 211.03 - Bankruptcy Proceedings (Filings / Motions - Motion to Dismiss)</b>					
06/07/23	Matthew Babcock	Met with BRG (PS, RS, DJ, CT) in order evaluate issues related to Motion to Dismiss.	0.80	725.00	580.00
06/07/23	Matthew Babcock	Met with UCC Counsel (AK, TF, GB) and BRG (PS, RS, DJ) in order evaluate issues related to Motion to Dismiss.	0.50	725.00	362.50
06/07/23	David Judd	Participated in call with BRG (PS, RS & MB) and UCC Counsel (AK, GB (partial) & TF) regarding case status and assignments for the Motion to Dismiss.	0.50	850.00	425.00
06/07/23	David Judd	Participated in call with BRG (MB, PS, RS & CT) regarding Motion to Dismiss.	0.80	850.00	680.00
06/07/23	Paul Shields	Spoke with UCC Counsel (AK, TF, GB) and BRG (DJ, RS, MB) to further evaluate issues for consideration in connection with Motion to Dismiss expert report.	0.50	815.00	407.50
06/07/23	Paul Shields	Spoke with BRG (DJ, RS, MB, CT) regarding issues for consideration in connection with updates to Motion to Dismiss expert report.	0.80	815.00	652.00
06/07/23	Ray Strong	Attended call with BRG (DJ, PS, MB) and UCC Counsel (AK, TF, GB) to evaluate issues related to Motion to Dismiss.	0.50	780.00	390.00
06/07/23	Ray Strong	Attended with BRG (CT, MB, PS, DJ) regarding motion to dismiss.	0.80	780.00	624.00
06/07/23	Christina Tergevorkian	Updated Motion to Dismiss exhibits to include March and April 2023 MOR data.	1.30	450.00	585.00
06/07/23	Christina Tergevorkian	Meeting with BRG (DRS, PS, MB, and DJ) to discuss Motion to Dismiss.	0.80	450.00	360.00
06/07/23	Christina Tergevorkian	Updated Motion to Dismiss expert report to include March and April 2023 MOR data.	1.00	450.00	450.00



INVOICE

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c/o: Pachulski Stang Ziehl & Jones

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Date	Name	Description	Hours	Rate	Amount
06/08/23	Paul Shields	Reviewed issues to consider in connection with a transfer of Spectrum licenses.	0.10	815.00	81.50
06/08/23	Paul Shields	Spoke with BRG (CT) to review updates to Motion to Dismiss expert report.	0.20	815.00	163.00
06/08/23	Ray Strong	Analyzed Spectrum license documentation for asset evaluation.	0.20	780.00	156.00
06/08/23	Christina Tergevorkian	Updated Motion to Dismiss exhibits in preparation for finalization.	0.70	450.00	315.00
06/08/23	Christina Tergevorkian	Meeting with BRG (PS) to discuss updated to the Motion to Dismiss expert report.	0.20	450.00	90.00
06/08/23	Christina Tergevorkian	Updated Motion to Dismiss expert report in preparation for finalization.	0.50	450.00	225.00
06/09/23	Paul Shields	Updated Motion to Dismiss report.	1.90	815.00	1,548.50
06/09/23	Ray Strong	Analyzed Expert report for updates relating to Motion to Dismiss.	1.10	780.00	858.00
06/13/23	Paul Shields	Made further updates to the Motion to Dismiss expert report.	0.60	815.00	489.00
06/13/23	Christina Tergevorkian	Prepared Motion to Dismiss report and exhibits to send to counsel.	0.50	450.00	225.00
06/14/23	David Judd	Prepared questions for counsel regarding the deposition of Charles Moore.	0.60	850.00	510.00
06/14/23	David Judd	Participated in partial call with BRG (RS, PS) and UCC Counsel (AK, GB) regarding preparation for the deposition of Charles Moore.	0.70	850.00	595.00
06/14/23	Paul Shields	Spoke with UCC Counsel (AK, GB) and BRG (DJ [partial], RS) regarding Charles Moore expert report.	0.90	815.00	733.50
06/14/23	Paul Shields	Spoke with BRG (DJ [partial], RS) in preparation for call with UCC Counsel regarding Charles Moore expert report.	0.60	815.00	489.00
06/14/23	Paul Shields	Reviewed Charles Moore expert report in preparation for call with UCC Counsel.	0.50	815.00	407.50
06/14/23	Ray Strong	Evaluated potential questions for C. Moore deposition for UCC Counsel.	1.50	780.00	1,170.00



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Client: 21145

<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
06/14/23	Ray Strong	Analyzed C. Moore report in preparation for depositions.	2.20	780.00	1,716.00
06/14/23	Ray Strong	Attended call with UCC Counsel regarding C. Moore expert report regarding motion to dismiss.	0.60	780.00	468.00
06/14/23	Ray Strong	Attended call with BRG (PS, DJ) regarding C. Moore expert report regarding motion to dismiss.	0.90	780.00	702.00
06/16/23	David Judd	Participated in call with BRG (RS) to analyze the Moore report in preparation for deposition.	0.70	850.00	595.00
06/16/23	Ray Strong	Analyzed case documents in preparation for C. Moore deposition.	1.50	780.00	1,170.00
06/16/23	Ray Strong	Evaluated asset analysis in preparation for C. Moore deposition.	1.80	780.00	1,404.00
06/16/23	Ray Strong	Discussed Moore report with BRG (DJ) in preparation for deposition.	0.70	780.00	546.00
06/20/23	Shelby Chaffos	Attended partial call with BRG (RS, CT) to discuss professional fees analysis for Motion to Dismiss.	0.90	385.00	346.50
06/20/23	Ray Strong	Attended call with BRG (CT, SC-partial) regarding UCC Counsel request of professional fee analysis for Motion to Dismiss.	0.90	780.00	702.00
06/20/23	Christina Tergevorkian	Examined professional fee applications from October 2020 through December 2022 for Motion to Dismiss.	1.00	450.00	450.00
06/20/23	Christina Tergevorkian	Analyzed MOR reports regarding the Admin Office income statement from October 2020 through April 2023.	0.90	450.00	405.00
06/20/23	Christina Tergevorkian	Spoke with BRG (RS, SC [partial]) to discuss professional fee analysis for Motion to Dismiss.	0.90	450.00	405.00
06/21/23	Paul Shields	Reviewed Paul Shields June 13, 2023 report in preparation for deposition.	0.60	815.00	489.00
06/21/23	Paul Shields	Evaluated assumptions set forth in Charles Moore report.	2.60	815.00	2,119.00
06/21/23	Ray Strong	Analyzed P. Shields expert report in preparation for deposition.	0.80	780.00	624.00



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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
06/21/23	Ray Strong	Analyzed Ecclesia/PSIP issues pursuant to UCC Counsel inquire in preparation for C. Moore deposition.	1.10	780.00	858.00
06/21/23	Christina Tergevorkian	Followed up with UCC Counsel on professional fee analysis from October 2020 through December 2022 for Motion to Dismiss.	0.80	450.00	360.00
06/22/23	Shelby Chaffos	Compiled motion to dismiss documents for deposition preparation.	0.60	385.00	231.00
06/22/23	Jennifer Hull	Attended call with BRG (PS, RS, JH) about PSIP, Ecclesia coverages in preparation for depositions.	0.50	825.00	412.50
06/22/23	David Judd	Participated in meeting with BRG (PS, RS) and UCC Counsel (AK) to evaluate issues in preparation for upcoming depositions.	1.00	850.00	850.00
06/22/23	David Judd	Participated in call with BRG (PS, RS, JH) to analysis Ecclesia in preparation for depositions.	0.50	850.00	425.00
06/22/23	David Judd	Participated in meeting with BRG (PS & RS) to evaluate issues in preparation for upcoming deposition.	1.70	850.00	1,445.00
06/22/23	Eric Madsen	Attended call with BRG (RS, EM, CT) related to CemCo/Spectrum licenses issues in preparation for depositions.	0.80	775.00	620.00
06/22/23	Paul Shields	Spoke with BRG (JH, DJ, RS) regarding evaluation of insurance related issues in the context of deposition preparation.	0.50	815.00	407.50
06/22/23	Paul Shields	Reviewed instructions for video deposition.	0.10	815.00	81.50
06/22/23	Paul Shields	Reviewed case records in preparation for deposition.	1.70	815.00	1,385.50
06/22/23	Paul Shields	Spoke with BRG (DJ, RS) to evaluate issues for consideration in the context of deposition preparation.	1.70	815.00	1,385.50
06/22/23	Paul Shields	Evaluated case documentation/data in preparation for call with BRG regarding depositions.	1.20	815.00	978.00



INVOICE

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Invoice # 163257  
Client: 21145

<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
06/22/23	Paul Shields	Spoke with UCC Counsel (AK) and BRG (DJ, RS) regarding issues for consideration in the context of deposition preparation.	1.00	815.00	815.00
06/22/23	Paul Shields	Reviewed Paul Shields April 17, 2023 report for deposition preparation.	0.80	815.00	652.00
06/22/23	Paul Shields	Spoke with BRG (RS, EM, CT) regarding issues for consideration in connection with CemCo / Spectrum Licenses in preparation for depositions.	0.80	815.00	652.00
06/22/23	Ray Strong	Analyzed CFN/Spectrum general ledger transactions relating to service agreement to evaluate issues in preparation for depositions.	1.10	780.00	858.00
06/22/23	Ray Strong	Attended call with BRG (DJ, PS) regarding to evaluate issues for consideration in preparation up coming depositions.	1.70	780.00	1,326.00
06/22/23	Ray Strong	Attended call with BRG (DJ, JH, PS) regarding issues for consideration relating to PSIP/Ecclesia analysis.	0.50	780.00	390.00
06/22/23	Ray Strong	Evaluated Diocese asset analysis in preparation for BRG (PS) deposition.	0.80	780.00	624.00
06/22/23	Ray Strong	Evaluated Affiliate assets for BRG (PS) deposition preparation.	1.10	780.00	858.00
06/22/23	Ray Strong	Evaluated CFN/Spectrum analyses for deposition preparations relating to motions to dismiss.	1.10	780.00	858.00
06/22/23	Ray Strong	Attended call with UCC Counsel (AK) and BRG (PS, DJ) regarding preparation for depositions.	1.00	780.00	780.00
06/22/23	Ray Strong	Attended call with BRG (CT, PS, EM) regarding issues for consideration relating to Spectrum/CemCo analyses.	0.80	780.00	624.00
06/22/23	Christina Tergevorkian	Compiled Motion to Dismiss documents in preparation for depositions.	1.30	450.00	585.00
06/22/23	Christina Tergevorkian	Met with BRG (RS, PS, EM) to discuss CemCo/Spectrum analysis in preparation for depositions.	0.80	450.00	360.00



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Date	Name	Description	Hours	Rate	Amount
06/22/23	Christina Tergevorkian	Analyzed Admin Office MOR reports regarding the income statement in preparation for deposition.	2.40	450.00	1,080.00
06/23/23	Paul Shields	Continued review of case records in preparation for deposition.	0.40	815.00	326.00
06/23/23	Paul Shields	Provided deposition testimony in connection with Motion to Dismiss.	1.30	815.00	1,059.50
06/26/23	Christina Tergevorkian	Reviewed Diocese objection for Motion to Dismiss.	0.80	450.00	360.00
06/27/23	Paul Shields	Attended via Zoom the afternoon portion of Charles Moore's deposition.	1.20	815.00	978.00
06/27/23	Paul Shields	Attended via Zoom the morning portion of Charles Moore's deposition.	2.50	815.00	2,037.50
06/27/23	Paul Shields	Evaluated additional items for consideration in connection with Charles Moore's deposition.	0.20	815.00	163.00
06/27/23	Ray Strong	Discussed C. Moore deposition with UCC Counsel (AK).	0.40	780.00	312.00
06/27/23	Ray Strong	Continued attendance of the deposition of C. Moore relating to the Motion to Dismiss.	2.00	780.00	1,560.00
06/27/23	Ray Strong	Attended deposition of C. Moore relating to the Motion to Dismiss.	2.50	780.00	1,950.00
06/28/23	David Judd	Participated in call with BRG (PS, MB & RS) regarding preparation for Charles Moore deposition.	0.60	850.00	510.00
06/28/23	Paul Shields	Read deposition, including preparation of errata.	0.80	815.00	652.00
06/28/23	Paul Shields	Participated partially in call with BRG (DJ, RS) regarding issues for consideration in connection with Charles Moore's deposition.	0.40	815.00	326.00
06/28/23	Ray Strong	Attended call with BRG (PS, DJ) regarding C. Moore deposition.	0.60	780.00	468.00
06/28/23	Ray Strong	Attended partial call with BRG (EM, DG, CT, PS) regarding analysis of Spectrum assets.	0.60	780.00	468.00
06/29/23	Paul Shields	Made updates to narrative contained in Motion to Dismiss declaration.	1.80	815.00	1,467.00



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c/o: Pachulski Stang Ziehl & Jones

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Invoice # 163257  
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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
06/29/23	Paul Shields	Made updates to exhibits contained in Motion to Dismiss declaration.	1.70	815.00	1,385.50
06/29/23	Paul Shields	Verified amounts contained in table within narrative of Motion to Dismiss declaration.	0.40	815.00	326.00
06/29/23	Ray Strong	Analyzed Paul Shields declaration for direct testimony for Motion to Dismiss.	0.30	780.00	234.00
06/29/23	Christina Tergevorkian	Analyzed Declaration in support of Motion to Dismiss.	0.80	450.00	360.00
06/30/23	Paul Shields	Made further updates to declaration in connection with Motion to Dismiss.	0.80	815.00	652.00
06/30/23	Paul Shields	Prepared exhibit for Motion to Dismiss hearing.	0.30	815.00	244.50
06/30/23	Christina Tergevorkian	Compared exhibits in the Declaration in support of Motion to Dismiss with BRG's expert report.	0.50	450.00	225.00
07/05/23	David Judd	Evaluated the Motion in Limine regarding Charles Moore in preparation for trial on the motion to dismiss for response to the CCF information request including exhibit.	0.60	850.00	510.00
07/05/23	Paul Shields	Reviewed Motion to Exclude Testimony of Charles Moore.	0.30	815.00	244.50
07/05/23	Paul Shields	Reviewed issues for consideration in connection with the Debtor's requested stipulation regarding Monthly Operating Reports.	0.20	815.00	163.00
07/05/23	Ray Strong	Analyzed C. Moore motion to limit testimony regarding Motion to Dismiss.	0.30	780.00	234.00
07/05/23	Christina Tergevorkian	Analyzed BRG's expert report exhibits.	0.20	450.00	90.00
07/05/23	Christina Tergevorkian	Examined daubert/motion to exclude Moore testimony documents.	1.00	450.00	450.00
07/06/23	Christina Tergevorkian	Analyzed MOR report relating to Mission Office income statements from October 2020 through May 2023.	0.40	450.00	180.00
07/07/23	David Judd	Participated in call with BRG Team (PS) regarding analysis of Charles Moore report.	0.50	850.00	425.00



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07/07/23	Paul Shields	Spoke with BRG (DJ) regarding issues for consideration in connection with Charles Moore report.	0.50	815.00	407.50
07/08/23	Paul Shields	Spoke with UCC Counsel (AK, TF) and BRG (RS) in preparation for Motion to Dismiss hearings.	0.60	815.00	489.00
07/08/23	Paul Shields	Reviewed Paul Shields declaration in preparation for Motion to Dismiss hearing.	0.30	815.00	244.50
07/08/23	Paul Shields	Reviewed transcript of Paul Shields deposition testimony in preparation for Motion to Dismiss hearing.	1.20	815.00	978.00
07/08/23	Ray Strong	Compiled documentation in preparation for Motion to Dismiss hearing.	1.60	780.00	1,248.00
07/08/23	Ray Strong	Attended testimony preparation with BRG (PS) and UCC Counsel (AK, TF) for motion to dismiss.	0.60	780.00	468.00
07/10/23	Shelby Chaffos	Assisted with preparations for Motion to Dismiss hearing.	0.60	385.00	231.00
07/10/23	Paul Shields	Met with UCC Counsel (AK [partial], KD [partial]) and BRG (RS) to evaluate various issues in connection with the Motion to Dismiss hearing.	2.60	815.00	2,119.00
07/10/23	Paul Shields	Continued review of Motion to Exclude Testimony of Charles Moore in preparation of Motion to Dismiss hearing.	0.60	815.00	489.00
07/10/23	Paul Shields	Reviewed MORs in preparation for Motion to Dismiss hearing.	0.40	815.00	326.00
07/10/23	Paul Shields	Reviewed Debtor's Objection to the Motion to Dismiss.	0.40	815.00	326.00
07/10/23	Paul Shields	Reviewed Charles Moore expert report in preparation for Motion to Dismiss hearing.	0.20	815.00	163.00
07/10/23	Ray Strong	Continued attending Motion to Dismiss hearing filed by UCC Counsel.	1.90	780.00	1,482.00
07/10/23	Ray Strong	Met with BRG (PS) and UCC Counsel (KD - Partial, AK - Partial) for Motion to Dismiss testimony preparation.	2.60	780.00	2,028.00



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Date	Name	Description	Hours	Rate	Amount
07/10/23	Ray Strong	Attended Motion to Dismiss hearing filed by UCC Counsel.	2.70	780.00	2,106.00
07/10/23	Ray Strong	Analyzed case documents pursuant to UCC Counsel requests for Motion to Dismiss hearing.	2.90	780.00	2,262.00
07/11/23	Matthew Babcock	Evaluated issues related to motion to dismiss.	0.70	725.00	507.50
07/11/23	Paul Shields	Spoke with Committee Members, UCC Counsel, and BRG to further evaluate case issues in connection with the Motion to Dismiss.	2.50	815.00	2,037.50
07/11/23	Paul Shields	Participated in morning session of Motion to Dismiss hearing, including providing testimony at trial.	2.50	815.00	2,037.50
07/11/23	Paul Shields	Attended afternoon session of Motion to Dismiss hearing.	2.00	815.00	1,630.00
07/11/23	Paul Shields	Reviewed issues for consideration in preparation for Motion to Dismiss hearing.	0.20	815.00	163.00
07/11/23	Ray Strong	Continued attending Motion to Dismiss hearing filed by UCC Counsel.	2.00	780.00	1,560.00
07/11/23	Ray Strong	Analyzed documents pursuant to UCC Counsel requests for Motion to Dismiss hearing.	0.80	780.00	624.00
07/11/23	Ray Strong	Analyzed documents pursuant to UCC Counsel requests for Motion to Dismiss hearing.	2.50	780.00	1,950.00
07/11/23	Ray Strong	Attended Motion to Dismiss hearing filed by UCC Counsel.	2.90	780.00	2,262.00
<b>Total for Task Code 211.03</b>			<b>123.70</b>		<b>92,114.00</b>

**Task Code: 220.00 - Debtors Operations / Monitoring (Monthly Operating Reports / Periodic Reporting)**

06/05/23	Christina Tergevorkian	Examined the Monthly Operating Report for April 2023 pursuant to UCC monitoring of Debtor activities.	0.20	450.00	90.00
06/06/23	Spencer Rawlings	Analyzed Admin Office, PSIP, and Mission Office MOR Reports regarding their balance sheet and income statements for April 2023.	1.10	225.00	247.50



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06/06/23	Spencer Rawlings	Analyzed April 2023 ending bank statement balances in the MOR Report.	1.80	225.00	405.00
06/06/23	Spencer Rawlings	Spoke with BRG (CT) to receive instructions on how to analyze the MOR reports for April 2023.	0.20	225.00	45.00
06/06/23	Christina Tergevorkian	Instructed BRG (SR) on how to analyze the MOR reports for April 2023.	0.20	450.00	90.00
06/06/23	Christina Tergevorkian	Analyzed financial statements contained in MOR report filed by Debtor.	0.70	450.00	315.00
06/06/23	Christina Tergevorkian	Analyzed Admin Office/PSIP MOR Reports regarding their income statements for May 2023.	0.60	450.00	270.00
06/07/23	Shelby Chaffos	Analyzed MOR cash receipts and disbursements for the month of April 2023.	0.70	385.00	269.50
06/09/23	Shelby Chaffos	Updated professional fee analysis summary through April 2023.	1.10	385.00	423.50
07/03/23	Christina Tergevorkian	Analyzed Admin Office and PSIP MOR Reports regarding their income statements for May 2023.	1.10	450.00	495.00
07/05/23	Shelby Chaffos	Analyzed MOR cash receipts and disbursements for the month of May 2023.	0.60	385.00	231.00
07/06/23	Spencer Rawlings	Analyzed financial statements for May 2023 contained in MOR report for monthly UCC monitoring of Debtor activity.	2.40	225.00	540.00
07/06/23	Christina Tergevorkian	Evaluate May 2023 bank balances for MOR comparative analysis.	0.50	450.00	225.00
<b>Total for Task Code 220.00</b>			<b>11.20</b>		<b>3,646.50</b>

**Task Code: 390.00 - Asset Analysis (Other - Debtors)**

06/01/23	Dallin Godfrey	Met with BRG (EM) to discuss valuation analysis of the spectrum asset.	1.10	150.00	165.00
06/01/23	Dallin Godfrey	Evaluated spectrum license asset valuation research materials.	1.60	150.00	240.00

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06/01/23	Dallin Godfrey	Analyzed publically available documents/data relating to sale and valuation of spectrum licenses.	2.30	150.00	345.00
06/01/23	Eric Madsen	Met with BRG (DG) to discuss analysis of spectrum license value.	1.10	775.00	852.50
06/02/23	Dallin Godfrey	Continued to evaluate spectrum license asset valuation materials.	2.90	150.00	435.00
06/02/23	Dallin Godfrey	Analyzed publicly available spectrum license market data.	0.60	150.00	90.00
06/02/23	Dallin Godfrey	Evaluated spectrum license asset valuation materials.	1.60	150.00	240.00
06/05/23	Dallin Godfrey	Examined data pertaining to public spectrum license sales.	2.10	150.00	315.00
06/05/23	Dallin Godfrey	Continued examining data pertaining to public spectrum license sales.	1.10	150.00	165.00
06/06/23	Dallin Godfrey	Analyzed publically available documents/data relating to sale and valuation of spectrum licenses.	2.10	150.00	315.00
06/06/23	Dallin Godfrey	Continued analyzing publically available documents/data relating to sale and valuation of spectrum licenses.	0.90	150.00	135.00
06/07/23	Dallin Godfrey	Compiled publically available documents/data relating to sale and valuation of spectrum licenses.	1.00	150.00	150.00
06/08/23	Paul Shields	Spoke with Spectrum Counsel (SC) to review issues relating to a transfer of the Spectrum licenses.	0.10	815.00	81.50
06/08/23	Christina Tergevorkian	Examined documents provided regarding CMA payments to Catholic Charities.	0.40	450.00	180.00
06/16/23	Christina Tergevorkian	Examined proposed amendment to CFN agreement.	0.40	450.00	180.00
06/20/23	Dallin Godfrey	Analyzed comparable spectrum license transaction's in preparation for asset analysis.	1.80	150.00	270.00
06/21/23	Dallin Godfrey	Prepared summary analysis of comparable spectrum asset valuation findings.	1.40	150.00	210.00



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06/21/23	Dallin Godfrey	Met with BRG (EM) to discuss comparable spectrum asset valuation findings.	0.60	150.00	90.00
06/21/23	Dallin Godfrey	Analyzed comparable spectrum license transaction's in preparation for asset analysis.	2.20	150.00	330.00
06/21/23	Eric Madsen	Met with BRG (DG) to discuss review of spectrum license data.	0.60	775.00	465.00
06/28/23	Dallin Godfrey	Reviewed data from comparable spectrum asset in preparation for meeting.	0.40	150.00	60.00
06/28/23	Dallin Godfrey	Met with BRG (EM, RS, CT, PS) to discuss comparable spectrum asset data.	0.60	150.00	90.00
06/28/23	Dallin Godfrey	Met with BRG (EM) to discuss comparable spectrum license prices.	0.80	150.00	120.00
06/28/23	Dallin Godfrey	Analyzed data related to comparable spectrum assets.	1.60	150.00	240.00
06/28/23	Dallin Godfrey	Met with BRG (EM) to finalize comparable spectrum asset data in preparation for meeting.	0.50	150.00	75.00
06/28/23	Eric Madsen	Met with BRG (DG) to discuss data analysis related to spectrum valuation.	0.50	775.00	387.50
06/28/23	Eric Madsen	Evaluated additional market data compiled to update spectrum model.	0.80	775.00	620.00
06/28/23	Eric Madsen	Met with BRG (PS, CT, RS, DG) to discuss updated analysis related to spectrum valuation.	0.60	775.00	465.00
06/28/23	Eric Madsen	Attended call with BRG (DG) to develop spectrum analysis with additional relevant market data.	0.80	775.00	620.00
06/28/23	Paul Shields	Spoke with BRG (EM, DG, RS, CT) for update on assessment of spectrum licenses.	0.60	815.00	489.00
06/28/23	Christina Tergevorkian	Met with BRG (PS, RS, DG, and EM) to discuss Spectrum license analysis updates.	0.60	450.00	270.00
06/29/23	Dallin Godfrey	Continued to analyze auction data for comparable spectrum assets.	2.40	150.00	360.00
06/29/23	Dallin Godfrey	Continued to analyze auction data for comparable spectrum assets.	1.30	150.00	195.00

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06/29/23	Dallin Godfrey	Analyzed auction data for comparable spectrum assets.	2.80	150.00	420.00
06/30/23	Dallin Godfrey	Prepared analysis for meeting to discuss auction data.	0.60	150.00	90.00
06/30/23	Dallin Godfrey	Continued to analyze auction data for comparable spectrum assets.	2.50	150.00	375.00
07/05/23	Dallin Godfrey	Continued to research issues related to comparable spectrum asset sales.	0.40	150.00	60.00
07/05/23	Dallin Godfrey	Researched issues related to comparable spectrum asset sales.	2.60	150.00	390.00
07/06/23	Dallin Godfrey	Analyzed FCC auction data to compare to comparable sale price of spectrum analysis.	0.50	150.00	75.00
07/06/23	Dallin Godfrey	Met with BRG (EM) to discuss research on auction data for comparable spectrum licenses.	1.10	150.00	165.00
07/06/23	Eric Madsen	Attended call with BRG (DG) to discuss review of spectrum market data for spectrum valuation.	1.10	775.00	852.50
07/11/23	Dallin Godfrey	Analyzed spectrum comparable purchase data.	0.60	150.00	90.00
07/11/23	Dallin Godfrey	Analyzed spectrum auction data in preparation for meeting.	1.30	150.00	195.00
07/11/23	Dallin Godfrey	Met with BRG (EM) to discuss auction of spectrum license's analysis.	0.90	150.00	135.00
07/11/23	Dallin Godfrey	Analyzed spectrum comparable purchases in preparation for meeting.	2.90	150.00	435.00
07/11/23	Eric Madsen	Developed valuation models for assessing value of spectrum licenses.	1.80	775.00	1,395.00
07/11/23	Eric Madsen	Met with BRG (DG) for to review findings on spectrum license data search.	0.90	775.00	697.50
07/12/23	Dallin Godfrey	Continued to prepare analysis of auction data of spectrum licenses.	2.20	150.00	330.00
07/12/23	Dallin Godfrey	Prepared analysis of auction data of spectrum licenses.	2.90	150.00	435.00
07/12/23	Dallin Godfrey	Met with BRG (EM) to discuss analysis of comparable spectrum asset.	0.50	150.00	75.00
07/12/23	Dallin Godfrey	Reviewed data related to comparable auction prices.	2.40	150.00	360.00



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07/12/23	Eric Madsen	Met with BRG (DG) to review updates on analysis of spectrum sales data.	0.50	775.00	387.50
07/12/23	Eric Madsen	Examined spectrum license transaction data for updates to model.	1.00	775.00	775.00
07/13/23	Dallin Godfrey	Met with BRG (EM) to discuss spectrum auction analysis and relevant models.	0.50	150.00	75.00
07/13/23	Dallin Godfrey	Researched data pertaining to comparable spectrum license purchases.	1.20	150.00	180.00
07/13/23	Dallin Godfrey	Performed diligence on auction analysis of comparable spectrum licenses.	0.50	150.00	75.00
07/13/23	Dallin Godfrey	Reviewed data related to spectrum asset analysis.	0.90	150.00	135.00
07/13/23	Eric Madsen	Met with BRG (DG) to review analysis related to spectrum valuation.	0.50	775.00	387.50
07/14/23	Dallin Godfrey	Reviewed information related to spectrum asset analysis in preparation for meeting.	2.60	150.00	390.00
07/14/23	Dallin Godfrey	Met with BRG (EM) about spectrum asset analysis.	0.60	150.00	90.00
07/14/23	Eric Madsen	Met with BRG (DG) to develop analysis of spectrum licenses.	0.60	775.00	465.00
07/17/23	Dallin Godfrey	Updated comparable spectrum asset analysis.	2.50	150.00	375.00
07/17/23	Dallin Godfrey	Updated comparable spectrum asset analysis.	0.60	150.00	90.00
07/17/23	Dallin Godfrey	Met with BRG (EM) to discuss comparable spectrum price analysis.	1.10	150.00	165.00
07/17/23	Eric Madsen	Met with BRG (DG) to develop analysis of spectrum license valuation.	1.10	775.00	852.50
07/18/23	Dallin Godfrey	Continued reviewing the comparable spectrum asset analysis.	1.20	150.00	180.00
07/18/23	Dallin Godfrey	Met with BRG (EM) to discuss comparable spectrum analysis.	1.50	150.00	225.00
07/18/23	Dallin Godfrey	Updated comparable spectrum asset analysis.	0.90	150.00	135.00
07/18/23	Dallin Godfrey	Continued to update comparable spectrum asset analysis.	2.10	150.00	315.00



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07/18/23	Eric Madsen	Met with BRG (DG) to develop spectrum valuation analysis.	1.50	775.00	1,162.50
07/19/23	Dallin Godfrey	Reviewed comparable spectrum asset analysis.	2.80	150.00	420.00
07/19/23	Dallin Godfrey	Met with BRG (EM) to discuss auction 108 analysis and comparable spectrum analysis.	1.40	150.00	210.00
07/19/23	Eric Madsen	Met with BRG (DG) to review regression results on spectrum analysis.	1.40	775.00	1,085.00
07/19/23	Eric Madsen	Evaluated public market data for assessment of spectrum license valuation.	2.00	775.00	1,550.00
07/20/23	Dallin Godfrey	Updated EBS auction 108 analysis.	1.00	150.00	150.00
07/20/23	Dallin Godfrey	Met with BRG (EM) to discuss EBS auction 108 analysis.	0.70	150.00	105.00
07/20/23	Dallin Godfrey	Reviewed data related to spectrum asset.	1.80	150.00	270.00
07/20/23	Eric Madsen	Met with BRG (DG) to assess valuation of spectrum licenses.	0.70	775.00	542.50
07/21/23	Dallin Godfrey	Reviewed information related to spectrum asset in order to update analysis.	2.30	150.00	345.00
07/21/23	Eric Madsen	Developed additional analyses to include in Spectrum valuation model.	2.10	775.00	1,627.50
07/24/23	Dallin Godfrey	Analyzed data related to spectrum license asset.	1.00	150.00	150.00
07/25/23	Dallin Godfrey	Met with BRG (EM) to discuss comparable spectrum analysis.	0.70	150.00	105.00
07/25/23	Eric Madsen	Met with BRG (DG) to review updates on spectrum valuation.	0.70	775.00	542.50
07/25/23	Eric Madsen	Developed additional analyses based on acquisition of additional data/information to include in Spectrum valuation model.	1.90	775.00	1,472.50
07/26/23	Dallin Godfrey	Continued to update analysis of comparable spectrum licenses in preparation for meeting today.	1.30	150.00	195.00

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07/26/23	Dallin Godfrey	Met with BRG (EM, PS, RS, CT) to discuss the comparable spectrum asset analysis and spectrum auction analysis.	1.00	150.00	150.00
07/26/23	Dallin Godfrey	Updated analysis of comparable spectrum licenses in preparation for meeting today.	2.40	150.00	360.00
07/26/23	Dallin Godfrey	Updated analysis of auction of spectrum license's to prepare for meeting today.	2.90	150.00	435.00
07/26/23	Eric Madsen	Attended call to review spectrum analysis updates with BRG (PS, CT, DG, RS).	1.00	775.00	775.00
07/26/23	Eric Madsen	Evaluated updates to spectrum valuation model to prepare for call with BRG team.	0.80	775.00	620.00
07/26/23	Paul Shields	Spoke with BRG (EM, RS, CT, DG) regarding valuation issues relating to the spectrum licenses.	1.00	815.00	815.00
07/26/23	Ray Strong	Met with BRG (EM, PS, CT, DG) to discuss updates on spectrum analysis.	1.00	780.00	780.00
07/26/23	Christina Tergevorkian	Met with BRG (RS, EM, PS, DG) to discuss updates of Spectrum analysis.	1.00	450.00	450.00
07/27/23	Dallin Godfrey	Reviewed comparable spectrum asset analysis.	2.90	150.00	435.00
07/27/23	Dallin Godfrey	Updated the spectrum asset auction analysis.	2.00	150.00	300.00
07/27/23	Dallin Godfrey	Met with BRG (EM) to discuss spectrum asset analysis.	0.40	150.00	60.00
07/27/23	Eric Madsen	Met with BRG (DG) to review updates on spectrum analysis.	0.40	775.00	310.00
07/28/23	Dallin Godfrey	Updated comparable spectrum asset analysis.	2.50	150.00	375.00
07/28/23	Eric Madsen	Evaluated market date for updates to spectrum valuation analysis.	1.00	775.00	775.00
07/31/23	Dallin Godfrey	Continued to update spectrum asset analysis.	2.90	150.00	435.00
07/31/23	Dallin Godfrey	Updated spectrum asset analysis.	2.90	150.00	435.00
07/31/23	Dallin Godfrey	Continued to update spectrum asset analysis.	1.20	150.00	180.00



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		Total for Task Code 390.00	135.90		38,740.50
<b>Task Code: 395 - Asset Analysis (Other - Parishes)</b>					
06/02/23	Christina Tergevorkian	Updated parish ability to pay analysis for years 2018 through 2022.	1.30	450.00	585.00
06/05/23	Christina Tergevorkian	Examined parish service agreements produced pursuant to UCC Counsel requests.	0.80	450.00	360.00
06/05/23	Christina Tergevorkian	Analyzed Admin Office general ledger data relating to parish services.	1.60	450.00	720.00
06/05/23	Christina Tergevorkian	Compared Admin Office general ledger relating to parish services and parish provided 2022 financials.	1.70	450.00	765.00
06/05/23	Christina Tergevorkian	Examined Admin Office general ledger relating to parish services.	1.60	450.00	720.00
06/06/23	Christina Tergevorkian	Analyzed proposed property lease agreement with St. Ignatius Loyola parish.	0.70	450.00	315.00
06/16/23	Christina Tergevorkian	Continued to compare Admin Office general ledger relating to parish services and parish provided 2020 through 2021 financials.	1.10	450.00	495.00
06/16/23	Christina Tergevorkian	Compared Admin Office general ledger relating to parish services and parish provided 2020 through 2021 financials.	0.50	450.00	225.00
06/30/23	Christina Tergevorkian	Reviewed parish financial statements provided for FY2022.	0.80	450.00	360.00
07/03/23	Shelby Chaffos	Revised the parish ability to pay to include additional financial statements produced.	1.60	385.00	616.00
07/03/23	Shelby Chaffos	Analyzed (9) additional FY2022 financial statements produced for updates to Parish ability-to-pay analysis.	1.90	385.00	731.50
07/03/23	Christina Tergevorkian	Analyzed additional provided parish financial statements for FY2022.	1.20	450.00	540.00
07/05/23	Paul Shields	Evaluated updates to parish ability to pay analysis based on recently produced parish financial statements.	0.60	815.00	489.00



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07/05/23	Christina Tergevorkian	Evaluation of updated parish ability to pay analysis.	0.60	450.00	270.00
07/05/23	Christina Tergevorkian	Evaluated updated parish ability to pay analysis that includes the additional parish FY2022 financials.	1.80	450.00	810.00
07/10/23	Jared Funk	Analyzed Not-for-Profit cash reserves market research and industry data points for Parish ability to pay analysis.	0.60	595.00	357.00
07/18/23	Christina Tergevorkian	Analyzed schedule of missing parish financial statements for FY2018 through FY2022 to send to UCC Counsel.	0.40	450.00	180.00
07/18/23	Christina Tergevorkian	Analyzed missing parish schools financial statements for FY2018 through FY2022.	0.70	450.00	315.00
07/18/23	Christina Tergevorkian	Analyzed missing parish cemetery financial statements for FY2018 through FY2022.	0.50	450.00	225.00
07/18/23	Christina Tergevorkian	Analyzed missing parish financial statements for FY2018 through FY2022.	1.00	450.00	450.00
07/21/23	Ray Strong	Analyzed draft letter to Diocese sent by UCC Counsel for comments.	0.20	780.00	156.00
07/21/23	Ray Strong	Analyzed missing financial statements/data for letter to Debtor.	1.70	780.00	1,326.00
07/21/23	Christina Tergevorkian	Analyzed schedule of missing affiliate financial statements for FY2018 through FY2022 to send to UCC Counsel.	2.70	450.00	1,215.00
07/21/23	Christina Tergevorkian	Analyzed missing parish school financial statements for FY2018 through FY2022.	1.10	450.00	495.00
07/21/23	Christina Tergevorkian	Examined letter from UCC Counsel to Debtors counsel regarding third-party releases.	0.80	450.00	360.00
07/27/23	Paul Shields	Spoke with BRG (RS) regarding follow up requests for additional Parish financial information.	0.20	815.00	163.00
07/27/23	Ray Strong	Discussed proposed meetings with Debtor and FA's with BRG (PS).	0.20	780.00	156.00



INVOICE

To: James I Stang  
c/o: Pachulski Stang Ziehl & Jones

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Invoice # 163257  
Client: 21145

<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
07/28/23	Ray Strong	Analyzed Parish financial information received to date for discussions for call with Debtor FAs.	1.10	780.00	858.00
07/31/23	Shelby Chaffos	Analyzed the extracted parish financial statement data from PDF in preparation for comparison with A&M parish data set.	1.50	385.00	577.50
07/31/23	Shelby Chaffos	Spoke with BRG (PS,RS,CT) regarding A&M parish financial statement data in excel for fiscal years 2018-2022.	1.20	385.00	462.00
07/31/23	Paul Shields	Spoke with BRG (RS, CT, SC) to establish process of evaluating additional Parish financial information forwarded by Debtor's Financial Advisors.	1.20	815.00	978.00
07/31/23	Paul Shields	Spoke with Debtor's Counsel (CB, ES, TG, AB), Debtor's Financial Advisor's (CM, AC), Affiliate Counsel (RR), UCC Counsel (JS, KD, BM), BRG (RS, CT) regarding production of additional Parish financial information.	1.00	815.00	815.00
07/31/23	Paul Shields	Spoke with BRG (RS) regarding issues for consideration in connection with evaluating additional production of Parish financial information.	0.30	815.00	244.50
07/31/23	Paul Shields	Spoke with UCC Counsel (JS, KD) and BRG (RS, CT) in preparation for call with Debtor's Counsel, Debtor's Financial Advisors and Parish Counsel regarding the production of additional Parish financial information.	0.30	815.00	244.50
07/31/23	Ray Strong	Attended call with BRG (PS) to discuss new parish data received from Debtor.	0.30	780.00	234.00
07/31/23	Ray Strong	Attended call with BRG (PS,CT,SC) to coordinate analysis of new parish data received by Debtor.	1.20	780.00	936.00
07/31/23	Ray Strong	Attended call with BRG (CT) regarding new parish data provided by Diocese.	0.30	780.00	234.00
07/31/23	Ray Strong	Attended call with UCC Counsel (JK,KD,BM) and BRG (CT) relating to discussions with Debtor.	0.20	780.00	156.00



INVOICE

To: James I Stang  
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Invoice # 163257  
Client: 21145

Date	Name	Description	Hours	Rate	Amount
07/31/23	Ray Strong	Attended call with Debtor counsel (TG,CB,AB,ES), A&M (AC, CM), Parish (RR), UCC Counsel (JS,KD,BM), and BRG (PS, CT) regarding parish financial information.	1.00	780.00	780.00
07/31/23	Ray Strong	Attended call with UCC Counsel (JS,KD) and BRG (KD,PS) in preparation for call with Debtor regarding parishes.	0.30	780.00	234.00
07/31/23	Christina Tergevorkian	Met with BRG (RS, PS), UCC Counsel (KD, BM, JS), Debtors Counsel (TG, ES, CB, AB), Debtors financial advisors (CM, AC), and Debtor (RR) to discuss parish financial analysis.	1.00	450.00	450.00
07/31/23	Christina Tergevorkian	Met with BRG (RS, PS) and UCC Counsel (KD, JS) to discuss parish financial analysis in preparation for meeting with Debtor.	0.30	450.00	135.00
07/31/23	Christina Tergevorkian	Met with BRG (RS) and UCC Counsel (KD, BM, JS) to discuss parish financial analysis.	0.20	450.00	90.00
07/31/23	Christina Tergevorkian	Analyzed new parish financial data provided by Diocese.	1.50	450.00	675.00
07/31/23	Christina Tergevorkian	Attended call with BRG (RS) regarding new parish data provided by Diocese.	0.30	450.00	135.00
07/31/23	Christina Tergevorkian	Compared new parish financial data provided by Diocese with BRG parish financial data regarding parish numbers.	0.90	450.00	405.00
07/31/23	Christina Tergevorkian	Attended call with BRG (RS, PS, SC) regarding new parish data provided by Diocese.	1.20	450.00	540.00
07/31/23	Christina Tergevorkian	Examined new parish financial data provided by Diocese.	1.90	450.00	855.00
<b>Total for Task Code 395</b>			<b>45.10</b>		<b>23,438.00</b>

**Task Code: 396 - Asset Analysis (Other - Cemeteries)**

06/02/23	Eric Madsen	Analyzed sensitivities of ability-to-pay analysis to financial metrics presented in letter produced by CemCo.	0.50	775.00	387.50
06/02/23	Eric Madsen	Attended call with BRG team (CT, PS) and PSZJ Law (KB, GG) regarding CemCo analysis.	0.20	775.00	155.00



INVOICE

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Date	Name	Description	Hours	Rate	Amount
06/02/23	Paul Shields	Spoke with UCC Counsel (KB, GG) and BRG (RS, EM, CT) regarding inquiries relating to CemCo ability to pay analysis.	0.20	815.00	163.00
06/02/23	Christina Tergevorkian	Met with BRG (EM, PS) and PSZJ (KB, GG) to discuss CemCo analysis.	0.20	450.00	90.00
<b>Total for Task Code 396</b>			<b>1.10</b>		<b>795.50</b>
<b>Task Code: 600.00 - Claims / Liability Analysis (General)</b>					
06/01/23	Dallin Godfrey	Examined professional fee data from available monthly applications on docket as of June 1st 2023.	1.40	150.00	210.00
06/02/23	Dallin Godfrey	Continued to examine professional fee data from available monthly applications on docket as of June 1st 2023.	1.60	150.00	240.00
06/05/23	Shelby Chaffos	Examined professional fees and expenses data from available monthly applications on docket as of June 5, 2023.	0.50	385.00	192.50
06/05/23	Shelby Chaffos	Updated professional fee analysis to include payments made to professionals from MOR supplemental in April 2023.	2.20	385.00	847.00
06/12/23	Ray Strong	Analyzed updated professional fee analysis pursuant to UCC Counsel request.	0.30	780.00	234.00
06/22/23	Shelby Chaffos	Evaluated Pachulski Stang Ziehl professional fee time entries by task code from October 2020 through January 2023.	1.80	385.00	693.00
06/22/23	Christina Tergevorkian	Examined Jones Day fee applications from January 2023 through March 2023.	1.90	450.00	855.00
06/26/23	Christina Tergevorkian	Analyzed fee applications from case professionals from July 2021 through March 2023.	1.10	450.00	495.00
07/03/23	Dallin Godfrey	Continued to review professional fee and claims from the month of May'23.	1.30	150.00	195.00
07/03/23	Dallin Godfrey	Reviewed professional fee and claims from the month of May'23.	0.60	150.00	90.00



INVOICE

To: James I Stang  
c/o: Pachulski Stang Ziehl & Jones

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Date	Name	Description	Hours	Rate	Amount
07/05/23	Shelby Chaffos	Revised the professional fee analysis summary through May 2023.	1.20	385.00	462.00
07/05/23	Shelby Chaffos	Updated professional fee analysis to include payments made to professionals from MOR supplemental in May 2023.	1.90	385.00	731.50
<b>Total for Task Code 600.00</b>			<b>15.80</b>		<b>5,245.00</b>

**Task Code: 800.00 - Plan & Disclosure Statement Analysis**

06/01/23	David Judd	Participated in call with BRG (PS & RS) to develop analysis of UCC Plan and Disclosure Statement issues.	1.30	850.00	1,105.00
06/01/23	Paul Shields	Met with BRG (DJ, RS) to further evaluate plan confirmation valuation issues.	1.30	815.00	1,059.50
06/01/23	Ray Strong	Attended call with BRG (DJ, PS) regarding UCC plan issues.	1.30	780.00	1,014.00
06/02/23	Paul Shields	Remitted evaluation addressing financial issues in the context of plan confirmation to UCC Counsel.	0.20	815.00	163.00
06/02/23	Paul Shields	Updated evaluation addressing financial issues in the context of plan confirmation.	0.20	815.00	163.00
06/06/23	David Judd	Analyzed UUC Plan and Disclosure Statement issues.	0.40	850.00	340.00
06/06/23	David Judd	Participated in call with BRG (PS) to develop analysis of UCC Plan and Disclosure Statement issues.	1.80	850.00	1,530.00
06/06/23	Paul Shields	Spoke with BRG (DJ) to further evaluate financial issues in connection with Plan and Disclosure Statement.	1.80	815.00	1,467.00
06/06/23	Paul Shields	Evaluated further financial issues in connection with Plan and Disclosure Statement.	0.30	815.00	244.50
<b>Total for Task Code 800.00</b>			<b>8.60</b>		<b>7,086.00</b>

**Task Code: 1020.00 - Meeting Preparation & Attendance**

07/27/23	Paul Shields	Participated partially in call with UCC Counsel (BM, KD) and BRG (RS, CT) regarding follow up requests for additional Parish financial information.	0.20	815.00	163.00
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INVOICE

To: James I Stang  
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Client: 21145

Date	Name	Description	Hours	Rate	Amount
07/27/23	Ray Strong	Attended status call with UCC Counsel (KD, BM) and BRG (CT, PS-Partial).	1.00	780.00	780.00
07/27/23	Christina Tergevorkian	Participated partially in call with UCC Counsel (BM, KD) and BRG (RS, CT) to discuss case status.	1.00	450.00	450.00
<b>Total for Task Code 1020.00</b>			<b>2.20</b>		<b>1,393.00</b>

**Task Code: 1060.00 - Fee Application Preparation & Hearing**

06/13/23	Dallin Godfrey	Continued to reviewed BRG time entries for February to May 2023 in preparation for 8th interim fee application.	1.60	150.00	240.00
06/13/23	Dallin Godfrey	Reviewed BRG time entries for February to May 2023 in preparation for 8th interim fee application.	1.40	150.00	210.00
06/14/23	Dallin Godfrey	Compared task codes for BRG time entries from February to May 2023 to match similar areas of work.	2.60	150.00	390.00
06/14/23	Dallin Godfrey	Updated schedules for preparation of 8th interim fee application.	2.50	150.00	375.00
06/14/23	Dallin Godfrey	Continued to reviewed BRG time entries for February to May 2023 in preparation for 8th interim fee application.	1.50	150.00	225.00
06/14/23	Dallin Godfrey	Reviewed BRG time entries for February to May 2023 in preparation for 8th interim fee application.	1.20	150.00	180.00
06/15/23	Dallin Godfrey	Examined BRG time entries for February to May 2023 in preparation for 8th interim fee application.	2.20	150.00	330.00
06/15/23	Dallin Godfrey	Continued examining BRG time entries for February to May 2023 in preparation for 8th interim fee application.	2.30	150.00	345.00
06/15/23	Meagan B. Haverkamp	Edited 8th interim fee application.	1.00	350.00	350.00
06/16/23	Dallin Godfrey	Analyzed BRG time entries for February to May 2023 in preparation for 8th interim fee application.	2.90	150.00	435.00
06/21/23	Ray Strong	Evaluated time entries to finalize entries for February - March 2023 Fee Application.	0.80	780.00	624.00



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Date	Name	Description	Hours	Rate	Amount
06/22/23	Ray Strong	Evaluated time entries to finalize entries for 8th Interim Fee Application.	1.20	780.00	936.00
06/23/23	Dallin Godfrey	Continued analyzing BRG time entries for February to May 2023 in preparation for 8th interim fee application.	0.30	150.00	45.00
06/23/23	Ray Strong	Evaluated time entries to finalize entries for 8th Interim Fee Application.	0.90	780.00	702.00
06/26/23	Ray Strong	Analyzed time entries for preparation of 8th Interim Fee Application.	1.20	780.00	936.00
06/27/23	Ray Strong	Analyzed time entries for preparation of 8th Interim Fee Application.	2.10	780.00	1,638.00
06/28/23	Dallin Godfrey	Prepared the eighth interim fee statement.	0.50	150.00	75.00
06/28/23	Ray Strong	Analyzed time entries for preparation of Eighth Interim Fee Application.	1.50	780.00	1,170.00
06/30/23	Dallin Godfrey	Updated eighth interim fee application.	1.40	150.00	210.00
06/30/23	Dallin Godfrey	Updated eighth interim fee application.	1.60	150.00	240.00
06/30/23	Ray Strong	Evaluated time entries to finalize entries for Eighth Interim Fee Application.	1.10	780.00	858.00
07/06/23	Dallin Godfrey	Updated Eighth Interim fee statement.	0.10	150.00	15.00
07/12/23	Ray Strong	Prepared 8th Interim Fee application narrative.	1.50	780.00	1,170.00
<b>Total for Task Code 1060.00</b>			<b>33.40</b>		<b>11,699.00</b>

**Task Code: 1070.00 - Billable Travel**

07/06/23	Ray Strong	Continued traveling to NY for Motion to Dismiss hearing (Bill at 1/2 the hours).	1.50	780.00	1,170.00
07/09/23	Ray Strong	Traveled to NY for Motion to Dismiss hearing (Bill at 1/2 the hours).	1.50	780.00	1,170.00
07/10/23	Paul Shields	Continued to travel from Salt Lake City to New York in connection with providing testimony at Motion to Dismiss hearing [billed at ½ the hours].	1.60	815.00	1,304.00
07/10/23	Paul Shields	Traveled from Salt Lake City to New York in connection with providing testimony at Motion to Dismiss hearing [billed at ½ the hours].	1.50	815.00	1,222.50



INVOICE

**To:** James I Stang  
**c/o:** Pachulski Stang Ziehl & Jones

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**Invoice #** 163257  
**Client:** 21145

<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
07/12/23	Paul Shields	Continued to travel from New York to Salt Lake City in connection with providing testimony at Motion to Dismiss hearing [billed at ½ the hours].	1.60	815.00	1,304.00
07/12/23	Paul Shields	Traveled from New York to Salt Lake City in connection with providing testimony at Motion to Dismiss hearing [billed at ½ the hours].	1.50	815.00	1,222.50
07/12/23	Ray Strong	Traveled from NY to SLC regarding Motion to Dismiss hearing (billed at ½ the hours).	1.50	780.00	1,170.00
07/12/23	Ray Strong	Continued traveling from NY to SLC regarding Motion to Dismiss hearing (billed at ½ the hours).	1.40	780.00	1,092.00
<b>Total for Task Code 1070.00</b>			<b>12.10</b>		<b>9,655.00</b>
<b>Professional Services</b>			<b><u>389.10</u></b>		<b><u>193,812.50</u></b>

**BRG NINTH INTERIM APPLICATION**

**EXHIBIT D**

**Objection Deadline: October 16, 2023**

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re: ) Case No. 20-12345 (SCC)  
THE ROMAN CATHOLIC DIOCESE OF ) Chapter 11  
ROCKVILLE CENTRE, NEW YORK, )  
Debtor.<sup>1</sup> )

**FIRST MONHTLY FEE STATEMENT FOR ALLOWANCE OF  
COMPENSATION AND REIMBURSEMENT OF EXPENSES BY  
BERKELEY RESEARCH GROUP, LLC AS FINANCIAL ADVISOR  
FOR THE PERIOD FROM AUGUST 1, 2023 THROUGH AUGUST 31, 2023**

Name of Applicant:	Berkeley Research Group, LLC (“BRG”)
Authorized to Provide Professional Services to:	The Official Committee of Unsecured Creditors (the “Committee”)
Date of Retention:	December 9, 2020 Effective as of October 29, 2020 [Docket No. 246]
Period for which Compensation and Reimbursement is Sought:	August 1, 2023 through August 31, 2023 <sup>2</sup>
Amount of Compensation Sought as Actual, Reasonable and Necessary:	\$51,873.60 (80% of \$64,842.00)
Amount of Expense Reimbursement Sought as Actual, Reasonable and Necessary:	\$4,230.36 <sup>3</sup>

This is a:  Monthly  Interim  Final Application.

<sup>1</sup> The Debtor in this chapter 11 case is The Roman Catholic Diocese of Rockville Centre, New York, the last four digits of its federal tax identification number are 7437, and its mailing address is 50 North Park Avenue, PO Box 9023, Rockville Centre, NY 11571-9023.

<sup>2</sup> The applicant reserves the right to include any time expended and expenses incurred in the period indicated above in future application(s) if it is not included herein.

<sup>3</sup> The date listed for expenses contained in Exhibit B does not necessarily reflect the date on which the expense was actually incurred by Applicant.

**Preliminary Statement:**

Berkeley Research Group, LLC (“BRG”), financial advisor to the Official Committee of Unsecured Creditors (the “Committee”) of above-captioned debtor (the “Debtor”), hereby submits this First Monthly Fee Statement (the “Monthly Statement”) for the period from August 1, 2023 through August 31, 2023 (the “Fee Period”) in accordance with the *Order Authorizing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* dated November 4, 2020 [Docket No. 129] (the “Interim Compensation Order”).

BRG requests (a) interim allowance and payment of compensation in the amount of \$51,873.60 (80% of \$64,842.00) for fees on account of reasonable and necessary professional services rendered to the Committee by BRG; (b) and actual and necessary expenses in the amount of \$4,230.36. BRG reserves the right to apply in the future for reimbursement of actual and necessary costs and expenses, if any, incurred by members of the Committee in connection with their service as members of the Committee during the Compensation Period.

**Services Rendered and Expenses Incurred During the Compensation Period**

1. The BRG timekeepers (collectively, the “Timekeepers”) who rendered services to the Committee in connection with the Bankruptcy Case during the Fee Period, including the hourly rate, title, and fees earned by each Timekeeper, is attached hereto as Exhibit A.

2. A schedule of fees incurred during the Fee Period summarized by task code is attached hereto as Exhibit B.

3. An expense summary organized by general expense categories for expenses incurred by BRG during the Fee Period in connection with services rendered to the Committee is attached hereto as Exhibit C.

4. The detailed time records which describe the time spent by each BRG Timekeeper and detailed records of all actual and necessary out-of-pocket expenses incurred in connection with the rendition of its professional services during the Fee Period are attached hereto as **Exhibit D.**

**Notice and Objection Procedures**

5. No Trustee or examiner has been appointed in this chapter 11 case. Notice of the Monthly Statement has been served by electronic mail and/or U.S. First Class Mail upon: (a) the Debtor c/o The Roman Catholic Diocese of Rockville Centre, 50 N Park Ave P.O. Box 9023, Rockville Centre, NY 11571-9023 (Attn: Thomas Renker, Esq.); (b) the attorneys for the Debtor at Jones Day, 250 Vesey Street, New York, NY 10281 (Attn: Corinne Ball, Esq., Benjamin Rosenblum, Esq. and Andrew M. Butler, Esq.); and (c) the Office of the United States Trustee Region 2, 201 Varick Street, Suite 1006, New York, NY 10014 (Attn: Greg Zipes, Esq. and Shara Cornell, Esq.). BRG submits that no other or further notice need be provided.

6. Pursuant to the Interim Compensation Order, objections to this Application, if any, must be served upon the undersigned counsel for the Committee and all persons identified at paragraph 5, above, by October 16, 2023 (the “Objection Deadline”), setting forth the nature of the objection and the amount of fees or expenses at issue.

7. If no objections to this Monthly Statement are made on or before the Objection Deadline, the Debtor shall pay BRG 80% of the fees and 100% of the expenses set forth above.

8. To the extent an objection to this Monthly Statement is timely made, the Debtor shall withhold payment of that portion of the Monthly Statement to which the objection is directed and promptly pay the remainder of the fees and disbursements in the percentages set forth above. To the extent such objection is not resolved, it shall be preserved and presented to the Court at the next interim or final fee application hearing.

Date: SEPTEMBER 29, 2023

**BERKELEY RESEARCH GROUP, LLC**

/s/ D. Ray Strong

D. Ray Strong  
BERKELEY RESEARCH GROUP, LLC  
201 South Main Street, Suite 450  
Salt Lake City, UT 84111  
Telephone: (801) 364-6233  
Email: rstrong@thinkbrg.com

*Financial Advisor for the Official Committee  
of Unsecured Creditors*



# EXHIBIT A



## EXHIBIT A

### Time Keeper Summary

NAME OF PROFESSIONAL	TITLE	HOURLY RATE	TOTAL HOURS BILLED	TOTAL COMPENSATION
David Judd	Managing Director	\$850.00	2.30	\$ 1,955.00
Jennifer Hull	Managing Director	\$825.00	2.30	\$ 1,897.50
Paul Shields	Managing Director	\$815.00	12.20	\$ 9,943.00
Ray Strong	Managing Director	\$780.00	19.70	\$ 15,366.00
Eric Madsen	Managing Director	\$775.00	0.40	\$ 310.00
Matthew Babcock	Director	\$725.00	4.30	\$ 3,117.50
Jared Funk	Senior Managing Consultant	\$595.00	2.60	\$ 1,547.00
Christina Tergevorkian	Managing Consultant	\$450.00	51.20	\$ 23,040.00
Shelby Chaffos	Consultant	\$385.00	12.10	\$ 4,658.50
Spencer Rawlings	Case Assistant	\$225.00	2.20	\$ 495.00
Yuhao Xu	Case Assistant	\$225.00	2.30	\$ 517.50
Dallin Godfrey	Case Assistant	\$150.00	13.30	\$ 1,995.00
<b>TOTALS</b>			<b>124.90</b>	<b>\$ 64,842.00</b>

# EXHIBIT B



## EXHIBIT B

### Task Code Summary

Code	Description	Hours	Amount
210.00	Bankruptcy Proceedings (Filings / Motions - General)	3.60	\$ 2,565.00
220.00	Debtors Operations / Monitoring (Monthly Operating Reports / Periodic Reporting)	3.10	\$ 867.50
300.00	Asset Analysis (General - Debtors)	2.30	\$ 1,794.00
302.00	Asset Analysis (General - Related Non-Debtors)	3.30	\$ 967.50
332.00	Asset Analysis (Real Property - Related Non-Debtors)	7.80	\$ 3,546.50
390.00	Asset Analysis (Other - Debtors)	6.50	\$ 2,492.00
395.00	Asset Analysis (Other - Parishes)	77.40	\$ 42,014.00
396.00	Asset Analysis (Other - Cemeteries)	1.30	\$ 1,014.00
397.00	Asset Analysis (Other - Schools)	2.80	\$ 1,623.00
600.00	Claims / Liability Analysis (General)	1.00	\$ 150.00
1020.00	Meeting Preparation & Attendance	10.30	\$ 6,983.50
1060.00	Fee Application Preparation & Hearing	5.50	\$ 825.00
<b>TOTALS</b>		<b>124.90</b>	<b>\$ 64,842.00</b>

# EXHIBIT C



## EXHIBIT C

### Expense Summary

Expense by Category	Amounts
Meals - Other (100% Deductible)	\$ 122.81
Travel - Airline	\$ 1,255.90
Travel - Hotel/Lodging	\$ 2,549.98
Travel - Taxi, Car Rental, Toll, Train	\$ 301.67
<b>TOTAL</b>	<b>\$ 4,230.36</b>

# EXHIBIT D



INVOICE

James I Stang  
Pachulski Stang Ziehl & Jones  
10100 Santa Monica Blvd.  
13th Floor  
Los Angeles, CA 90067

September 25, 2023  
Client: 21145  
Matters: 034827 | 042179 | 045293  
Invoice #: 160642  
Tax ID # 27-1451273

Via Email: [jstang@pszjlaw.com](mailto:jstang@pszjlaw.com)

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Services Rendered From August 1, 2023 Through August 31, 2023

**RE: The Official Committee of Unsecured Creditors for the Roman Catholic  
Diocese of Rockville Centre, New York**

Professional Services	\$ 64,842.00	USD
Expenses Incurred	<u>4,230.36</u>	
<b>CURRENT CHARGES</b>	<b>\$ 69,072.36</b>	<b>USD</b>

**Please remit wire/ACH payment to:**

Bank Name: PNC BANK, N.A.  
SWIFT: PNCCUS33  
ABA #: 031207607  
Account Name: BERKELEY RESEARCH GROUP, LLC  
Account #: 8026286672  
Reference: 160642

Remittance advice to be sent to:  
[remitadvice@thinkbrg.com](mailto:remitadvice@thinkbrg.com)

**Please remit check payment to:**

BERKELEY RESEARCH GROUP, LLC  
PO BOX 676158  
DALLAS, TX 75267-6158

**Please remit express/overnight payment to:**  
PNC BANK C/O BERKELEY RESEARCH GROUP, LLC  
LOCKBOX NUMBER 676158  
1200 E CAMPBELL RD, STE 108  
RICHARDSON, TX 75081



INVOICE

To: James I Stang  
c/o: Pachulski Stang Ziehl & Jones

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Invoice # 160642  
Client: 21145

Services Rendered From August 1, 2023 Through August 31, 2023

**PROFESSIONAL SERVICES**

	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
<b>Managing Director</b>			
David Judd	850.00	2.30	1,955.00
Jennifer Hull	825.00	2.30	1,897.50
Paul Shields	815.00	12.20	9,943.00
Ray Strong	780.00	19.70	15,366.00
Eric Madsen	775.00	0.40	310.00
<b>Director</b>			
Matthew Babcock	725.00	4.30	3,117.50
<b>Senior Managing Consultant</b>			
Jared Funk	595.00	2.60	1,547.00
<b>Managing Consultant</b>			
Christina Tergevorkian	450.00	51.20	23,040.00
<b>Consultant</b>			
Shelby Chaffos	385.00	12.10	4,658.50
<b>Case Assistant</b>			
Spencer Rawlings	225.00	2.20	495.00
Yuhao Xu	225.00	2.30	517.50
Dallin Godfrey	150.00	13.30	1,995.00
<b>Total Professional Services</b>		<b>124.90</b>	<b>64,842.00</b>

**EXPENSES**

Meals - Other (100% Deductible)	122.81
Travel - Airline	1,255.90
Travel - Hotel/Lodging	2,549.98
Travel - Taxi, Car Rental, Toll, Train	301.67
<b>Total Expenses</b>	<b>4,230.36</b>



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**SUMMARY BY TASK CODE**

<b>Task Code</b>	<b>Description</b>	<b>Hours</b>	<b>Amount</b>
210.00	Bankruptcy Proceedings (Filings / Motions - General)	3.60	2,565.00
	Debtors Operations / Monitoring (Monthly Operating Reports / Periodic Reporting)		
220.00	Asset Analysis (General - Debtors)	3.10	867.50
300.00	Asset Analysis (General - Related Non-Debtors)	2.30	1,794.00
302.00	Asset Analysis (Real Property - Related Non-Debtors)	3.30	967.50
332.00	Asset Analysis (Other - Debtors)	7.80	3,546.50
390.00	Asset Analysis (Other - Parishes)	6.50	2,492.00
395.00	Asset Analysis (Other - Cemeteries)	77.40	42,014.00
396.00	Asset Analysis (Other - Schools)	1.30	1,014.00
397.00	Claims / Liability Analysis (General)	2.80	1,623.00
600.00	Meeting Preparation & Attendance	1.00	150.00
1020.00	Fee Application Preparation & Hearing	10.30	6,983.50
1060.00		5.50	825.00
<b>Total Professional Services</b>		<b>124.90</b>	<b>64,842.00</b>



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Services Rendered From August 1, 2023 Through August 31, 2023

#### DETAIL OF PROFESSIONAL SERVICES

Date	Name	Description	Hours	Rate	Amount
<b>Task Code: 210.00 - Bankruptcy Proceedings (Filings / Motions - General)</b>					
08/08/23	Jennifer Hull	Reviewed data to correspond with UCC Counsel about CHS 9019 Motion / PSIP workers comp assets and liabilities.	2.30	825.00	1,897.50
08/17/23	Christina Tergevorkian	Examined Memorandum of Decision and Order.	1.00	450.00	450.00
08/18/23	Matthew Babcock	Evaluated district court order relating to preliminary injunction.	0.30	725.00	217.50
<b>Total for Task Code 210.00</b>			<b>3.60</b>		<b>2,565.00</b>
<b>Task Code: 220.00 - Debtors Operations / Monitoring (Monthly Operating Reports / Periodic Reporting)</b>					
08/03/23	Spencer Rawlings	Evaluated balance sheet and income statements in June 2023 MOR report filed by Debtor.	1.80	225.00	405.00
08/22/23	Shelby Chaffos	Analyzed MOR cash receipts and disbursements for the month of May 2023.	0.50	385.00	192.50
08/22/23	Spencer Rawlings	Reviewed MOR Supplemental Documents to Update Receipts and Disbursements Schedules for June 2023.	0.40	225.00	90.00
08/22/23	Christina Tergevorkian	Analyzed MOR cash receipts and disbursements for June 2023.	0.40	450.00	180.00
<b>Total for Task Code 220.00</b>			<b>3.10</b>		<b>867.50</b>
<b>Task Code: 300.00 - Asset Analysis (General - Debtors)</b>					
08/14/23	Ray Strong	Evaluated asset analyses to address inquiries from UCC Counsel.	1.10	780.00	858.00
08/17/23	Ray Strong	Evaluated asset analyses to address inquiries from UCC Counsel.	1.20	780.00	936.00
<b>Total for Task Code 300.00</b>			<b>2.30</b>		<b>1,794.00</b>
<b>Task Code: 302.00 - Asset Analysis (General - Related Non-Debtors)</b>					
08/09/23	Christina Tergevorkian	Examined Catholic Youth Organization financial statements produced by Debtor.	1.00	450.00	450.00
08/09/23	Yuhao Xu	Developed comparative financial statement analysis for Catholic Youth Organization for FY2017 through FY2022.	2.30	225.00	517.50



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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<b>Total for Task Code 302.00</b>			<b>3.30</b>		<b>967.50</b>
<b>Task Code: 332.00 - Asset Analysis (Real Property - Related Non-Debtors)</b>					
08/07/23	Christina Tergevorkian	Analyzed Parish real estate assessed values for asset analysis pursuant to UCC Counsel requests.	1.70	450.00	765.00
08/08/23	Christina Tergevorkian	Analyzed Parish real estate assessed values for asset analysis pursuant to UCC Counsel requests.	0.50	450.00	225.00
08/14/23	Paul Shields	Evaluated request for additional Parish real estate information.	0.10	815.00	81.50
08/15/23	Christina Tergevorkian	Compared Parish real estate properties identified by the Debtor with BRG master real estate file.	1.30	450.00	585.00
08/15/23	Christina Tergevorkian	Analyzed Parish real estate property data provided by the Debtor.	2.80	450.00	1,260.00
08/31/23	Christina Tergevorkian	Analyzed Parish real estate/fixed assets information from insurance schedules produced by Debtor.	1.40	450.00	630.00
<b>Total for Task Code 332.00</b>			<b>7.80</b>		<b>3,546.50</b>
<b>Task Code: 390.00 - Asset Analysis (Other - Debtors)</b>					
08/07/23	Dallin Godfrey	Continued to update spectrum license analysis with new data.	1.50	150.00	225.00
08/07/23	Dallin Godfrey	Updated spectrum license analysis with public data located.	2.60	150.00	390.00
08/07/23	Paul Shields	Reviewed emails regarding proposed appraisal and credit rating of Spectrum licenses.	0.20	815.00	163.00
08/23/23	Eric Madsen	Met with BRG (RS) regarding spectrum valuation analysis.	0.40	775.00	310.00
08/23/23	Ray Strong	Analyzed updates to Spectrum modeling for asset analysis.	1.40	780.00	1,092.00
08/23/23	Ray Strong	Met with BRG (EM) regarding spectrum analysis.	0.40	780.00	312.00
<b>Total for Task Code 390.00</b>			<b>6.50</b>		<b>2,492.00</b>
<b>Task Code: 395 - Asset Analysis (Other - Parishes)</b>					
08/01/23	Shelby Chaffos	Revised the Parish ability to pay analysis to include new Parish financial data provided by Debtor FA.	2.90	385.00	1,116.50
08/01/23	Shelby Chaffos	Continued to revise the Parish ability to pay analysis to include new Parish financial data provided by Debtor FA.	2.30	385.00	885.50



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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/01/23	Shelby Chaffos	Updated the Parish trend analysis to include new Parish financial data provided by Debtor FA.	2.20	385.00	847.00
08/01/23	Paul Shields	Evaluated issues for consideration in connection with updates to Parish financial analysis as a result of additional Parish financial information.	0.50	815.00	407.50
08/01/23	Paul Shields	Spoke with UCC Counsel (KD) and BRG (RS, CT) regarding issues for further consideration relating to Plan funding.	0.30	815.00	244.50
08/01/23	Paul Shields	Spoke with Debtor's Counsel (ES), Debtor's Financial Advisors (CM, AC), UCC Counsel (JS, KD), and BRG (RS, CT) regarding inquiries relating to the additional Parish financial information produced by the Debtor.	0.30	815.00	244.50
08/01/23	Ray Strong	Attended call with BRG (CT) regarding questions on new Parish data received from Debtor.	0.70	780.00	546.00
08/01/23	Ray Strong	Attended follow up call with UCC Counsel (KD) and BRG (CT, PS) regarding new Parish data provided.	0.30	780.00	234.00
08/01/23	Ray Strong	Analyzed new Parish data provided by Debtor for asset analysis.	1.60	780.00	1,248.00
08/01/23	Ray Strong	Attended call with UCC Counsel (KD, JS), Debtor Counsel (ES), A&M (CM, AC) and BRG (CT, PS) regarding new Parish data provided.	0.30	780.00	234.00
08/01/23	Christina Tergevorkian	Analyzed new Parish financial data provided by Diocese with the previous Parish financial data regarding the income statement.	2.40	450.00	1,080.00
08/01/23	Christina Tergevorkian	Attended call with BRG (RS) to discuss new Parish financial data provided by Diocese.	0.70	450.00	315.00
08/01/23	Christina Tergevorkian	Analyzed new Parish financial data provided by Diocese with the previous Parish financial data regarding the balance sheet.	2.80	450.00	1,260.00



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<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
08/01/23	Christina Tergevorkian	Met with BRG (RS, PS) and UCC Counsel (KD) to discuss new Parish financial data provided by Diocese.	0.30	450.00	135.00
08/01/23	Christina Tergevorkian	Met with BRG (RS, PS), UCC Counsel (JS, KD), Debtors counsel (ES) and Debtors financial advisors (AC, CM) to discuss new Parish financial data provided by Diocese.	0.30	450.00	135.00
08/01/23	Christina Tergevorkian	Analyzed Parish ability to pay model to update for new Parish financial data provided by Diocese.	0.70	450.00	315.00
08/01/23	Christina Tergevorkian	Analyzed additional Parish income statements produced by Debtor for ability-to-pay analysis.	0.30	450.00	135.00
08/01/23	Christina Tergevorkian	Compared new Parish financial data provided by Diocese with the previous Parish financial data.	1.30	450.00	585.00
08/02/23	Shelby Chaffos	Refined the Parish ability to pay analysis to include new Parish financial data provided by Debtor FA.	1.70	385.00	654.50
08/02/23	Shelby Chaffos	Performed a quality control on the Parish ability to pay analysis with the new Parish financial data provided by Debtor FA.	2.50	385.00	962.50
08/02/23	Ray Strong	Analyzed new Parish data provided by Debtor for ability-to-pay analysis.	2.10	780.00	1,638.00
08/02/23	Christina Tergevorkian	Updated BRG Parish ability to pay model to include new Parish financial data provided by Diocese.	2.20	450.00	990.00
08/02/23	Christina Tergevorkian	Updated BRG Parish ability to pay model.	1.20	450.00	540.00
08/02/23	Christina Tergevorkian	Continued to analyze new Parish financial data provided by Diocese with the mapping sheet.	1.70	450.00	765.00
08/02/23	Christina Tergevorkian	Analyzed new Parish financial data provided by Diocese with the mapping sheet.	2.00	450.00	900.00
08/03/23	Ray Strong	Analyzed new Parish data provided by Debtor for ability-to-pay analysis.	1.70	780.00	1,326.00



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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/03/23	Christina Tergevorkian	Performed a quality check on the BRG Parish ability to pay analysis with the new Parish financial data provided by Diocese.	2.80	450.00	1,260.00
08/03/23	Christina Tergevorkian	Analyzed BRG Parish ability to pay analysis with the new Parish financial data provided by Diocese.	2.40	450.00	1,080.00
08/04/23	Paul Shields	Participated partially in call with (CT, RS) regarding updates to Parish ability to pay analysis.	0.70	815.00	570.50
08/04/23	Ray Strong	Attended partial call with BRG (PS-partial, CT) to discuss updated BRG Parish ability to pay analysis.	0.70	780.00	546.00
08/04/23	Christina Tergevorkian	Continued to analyze BRG Parish ability to pay analysis with the new Parish financial data provided by Diocese.	0.90	450.00	405.00
08/04/23	Christina Tergevorkian	Attended call with BRG (RS [partial], PS [partial]) to discuss updated BRG Parish ability to pay analysis.	1.00	450.00	450.00
08/07/23	David Judd	Participated in call with BRG Team (PS, CT) regarding the updated analysis of ability to pay for Parishes.	1.30	850.00	1,105.00
08/07/23	Paul Shields	Spoke with BRG (DJ, CT) regarding evaluation of Parish ability to pay analysis.	1.30	815.00	1,059.50
08/07/23	Paul Shields	Spoke with UCC Counsel (JS, KD, BM) and BRG (CT) regarding updates to Parish ability to pay analysis based on recent financial information provided by the Debtor.	0.80	815.00	652.00
08/07/23	Christina Tergevorkian	Met with BRG (PS) and UCC Counsel (JS, KD, BM) to discuss Parish ability to pay analysis.	0.80	450.00	360.00
08/07/23	Christina Tergevorkian	Attended call with BRG (PS, DJ) to discuss updated Parish ability to pay analysis.	1.30	450.00	585.00
08/08/23	Christina Tergevorkian	Updated BRG Parish ability to pay model to include Parish real estate values.	1.00	450.00	450.00



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<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
08/08/23	Christina Tergevorkian	Analyzed Parishes, Parish schools, and Parish cemeteries financial data for ability-to-pay analysis.	1.10	450.00	495.00
08/08/23	Christina Tergevorkian	Analyzed Parish ability to pay analysis with real estate assessed values.	1.20	450.00	540.00
08/09/23	Paul Shields	Met with BRG (CT) to evaluate trends in Parish and Parish School financial information.	1.10	815.00	896.50
08/09/23	Christina Tergevorkian	Analyzed Parish capital expenditures for FY2018 through FY2022.	1.80	450.00	810.00
08/09/23	Christina Tergevorkian	Attended call with BRG (PS) to evaluate trends in Parish and Parish school financial information.	1.10	450.00	495.00
08/10/23	Paul Shields	Evaluated preliminary findings of trends and comparisons in recent Parish financial data produced by Debtor.	1.00	815.00	815.00
08/11/23	Christina Tergevorkian	Analyzed Parish financial analysis regarding trend analyses and capital expenditures.	1.10	450.00	495.00
08/23/23	Christina Tergevorkian	Examined BRG's updated Parish ability to pay analysis.	1.00	450.00	450.00
08/24/23	Ray Strong	Discussed proposed meeting with Debtor and UCC professionals regarding Parish information with Debtor FA.	0.20	780.00	156.00
08/25/23	Paul Shields	Spoke with BRG (CT) regarding Parish financial analysis at the request of UCC Counsel.	0.20	815.00	163.00
08/25/23	Christina Tergevorkian	Analyzed Parish Ability to Pay analysis regarding cash and investments.	0.60	450.00	270.00
08/25/23	Christina Tergevorkian	Spoke with BRG (PS) regarding Parish Ability to Pay analysis pursuant to requests of UCC Counsel.	0.20	450.00	90.00
08/29/23	Matthew Babcock	Analyzed Parish financial statements for restricted asset information to update ability to pay analysis.	1.00	725.00	725.00
08/29/23	Jared Funk	Evaluated industry data/information regarding financial metrics for Parish ability-to-pay analysis.	0.40	595.00	238.00



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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/29/23	David Judd	Analyzed operating results contained in recently produced Parish financial data for ability-to-pay analysis.	1.00	850.00	850.00
08/29/23	Paul Shields	Spoke with BRG (RS, CT) to further evaluate Parish ability to pay analysis.	1.00	815.00	815.00
08/29/23	Ray Strong	Attended call with BRG (CT, PS) regarding Parish asset/ability-to-pay analysis.	1.00	780.00	780.00
08/29/23	Christina Tergevorkian	Met with BRG (PS, RS) to discuss Parish ability to pay analysis.	1.00	450.00	450.00
08/30/23	Matthew Babcock	Analyzed restricted asset data for Parish ability-to-pay analysis.	0.10	725.00	72.50
08/30/23	Jared Funk	Evaluated industry data/information regarding financial metrics for Parish ability-to-pay analysis.	2.20	595.00	1,309.00
08/30/23	Paul Shields	Analyzed financial metrics research for Parish ability-to-pay analysis.	1.40	815.00	1,141.00
08/30/23	Paul Shields	Evaluated calculation of Parish assessment.	0.40	815.00	326.00
08/30/23	Christina Tergevorkian	Evaluated 2021 audit workpapers Parish assessment supporting information.	0.40	450.00	180.00
08/31/23	Matthew Babcock	Evaluated restricted asset issues relating to Parish ability to pay.	0.60	725.00	435.00
08/31/23	Matthew Babcock	Met with BRG (RS, PS) to discuss Parish ability-to-pay updates based on discussions with Debtor FA.	0.40	725.00	290.00
08/31/23	Dallin Godfrey	Developed listing of map coordinates for Parish analysis.	2.70	150.00	405.00
08/31/23	Paul Shields	Analyzed financial metrics research for Parish ability-to-pay analysis.	0.10	815.00	81.50
08/31/23	Paul Shields	Spoke with BRG (RS, MB) regarding Parish ability-to-pay analyses pursuant to discussions with Debtor FA.	0.40	815.00	326.00
08/31/23	Paul Shields	Reviewed issues for consideration in connection with Parish assessments.	0.20	815.00	163.00
08/31/23	Ray Strong	Attended call regarding Parish ability-to-pay analyses/updates with BRG (MB, PS) based on Debtor FA call.	0.40	780.00	312.00



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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/31/23	Ray Strong	Analyzed Parish financial performance from recently produced financial statements for ability-to-pay analysis.	1.10	780.00	858.00
08/31/23	Christina Tergevorkian	Compared pdf Parish financial statements data with to Parish financial data provided by Debtor.	0.70	450.00	315.00
		<b>Total for Task Code 395</b>	<b>77.40</b>		<b>42,014.00</b>
<b>Task Code: 396 - Asset Analysis (Other - Cemeteries)</b>					
08/15/23	Ray Strong	Evaluated cemeteries analyses to address inquiries from UCC Counsel.	1.30	780.00	1,014.00
		<b>Total for Task Code 396</b>	<b>1.30</b>		<b>1,014.00</b>
<b>Task Code: 397 - Asset Analysis (Other - Schools)</b>					
08/04/23	Ray Strong	Analyzed Parish school data provided by Debtor for asset analysis.	1.10	780.00	858.00
08/09/23	Christina Tergevorkian	Analyzed Parish schools 2022 financial statements and data produced by Debtor.	1.70	450.00	765.00
		<b>Total for Task Code 397</b>	<b>2.80</b>		<b>1,623.00</b>
<b>Task Code: 600.00 - Claims / Liability Analysis (General)</b>					
08/01/23	Dallin Godfrey	Reviewed interim fee claims for professionals for February 2023 to May 2023.	1.00	150.00	150.00
		<b>Total for Task Code 600.00</b>	<b>1.00</b>		<b>150.00</b>
<b>Task Code: 1020.00 - Meeting Preparation &amp; Attendance</b>					
08/23/23	Matthew Babcock	Met with UCC Counsel (JS, KD, BM) and BRG (RS, CT) to discuss case issues.	0.90	725.00	652.50
08/23/23	Ray Strong	Attended status call with UCC Counsel (JS, BM, KD) and BRG (MB, CT).	0.90	780.00	702.00
08/23/23	Christina Tergevorkian	Met with BRG (MB, RS) and UCC Counsel (KD, BM, JS) to discuss case status.	0.90	450.00	405.00
08/28/23	Paul Shields	Participated in status call with UCC Counsel (KD, BM) and BRG (RS, CT) in preparation for upcoming call with Debtor's Financial Advisor's regarding Parish financial information.	1.00	815.00	815.00
08/28/23	Ray Strong	Attended status call with UCC Counsel (KM, BM) and BRG (PS, CT) in preparation for call with Debtor FA regarding Parish information.	1.00	780.00	780.00



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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/28/23	Christina Tergevorkian	Met with BRG (PS, RS) and UCC Counsel (BM and KD) to discuss case status in preparation for meeting with Debtor.	1.00	450.00	450.00
08/30/23	Matthew Babcock	Met with Debtor Counsel (AC, ES), Debtor FA (CM, AB), UCC Counsel (JS [partial], KD, BM) and BRG (RS, PS, CT) to discuss Parish financial issues.	1.00	725.00	725.00
08/30/23	Paul Shields	Met with Debtor's Counsel (AC, ES), Debtor's Financial Advisors (CM, AB), UCC Counsel (JS [partial], KD, BM), and BRG (RS, CT, MB) regarding Parish financial analysis.	1.00	815.00	815.00
08/30/23	Paul Shields	Spoke with UCC Counsel (JS, KD, BM) and BRG (RS, CT) to review follow up items from call with Debtor's Counsel and Debtor's Financial Advisors.	0.20	815.00	163.00
08/30/23	Ray Strong	Attended call with UCC Counsel (BM, KD, JS) and BRG (PS, CT) regarding call with Debtor professionals.	0.20	780.00	156.00
08/30/23	Ray Strong	Attended call with UCC Counsel (BM, KD, JS [partial]), Debtor Counsel (ES, AB), A&M (CM, AC) and BRG (PS, CT, MB) regarding Parish data.	1.00	780.00	780.00
08/30/23	Christina Tergevorkian	Met with BRG (PS, RS) and UCC Counsel (BM, KD, JS) to discuss Parish financial analysis.	0.20	450.00	90.00
08/30/23	Christina Tergevorkian	Met with BRG (PS, RS, MB), UCC Counsel (BM, KD, and JS [partial]), Debtors Counsel (ES, AB), and Debtors FA (AC, CM) to discuss Parish financial analysis.	1.00	450.00	450.00
<b>Total for Task Code 1020.00</b>			<b>10.30</b>		<b>6,983.50</b>
<b>Task Code: 1060.00 - Fee Application Preparation &amp; Hearing</b>					
08/01/23	Dallin Godfrey	Reviewed BRG time entries for June 2023 in preparation for fee application.	2.20	150.00	330.00
08/02/23	Dallin Godfrey	Reviewed BRG time entries from the June 2023 fee period.	1.20	150.00	180.00
08/09/23	Dallin Godfrey	Reviewed BRG fee details from June 2023 to July 2023.	1.60	150.00	240.00



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Date	Name	Description	Hours	Rate	Amount
08/31/23	Dallin Godfrey	Analyzed BRG time entries for June 2023 period.	0.50	150.00	75.00
		<b>Total for Task Code 1060.00</b>	<b>5.50</b>		<b>825.00</b>
		<b>Professional Services</b>	<b>124.90</b>		<b>64,842.00</b>

#### DETAIL OF EXPENSES

Date	Description	Amount
<b>Meals - Other (100% Deductible)</b>		
08/30/23	Dinner on 7/9/2023 for RS while in NY to attend Motion to Dismiss Hearing.	20.00
08/30/23	Breakfast for RS on 7/10/2023 while in NY to attend Motion to Dismiss Hearing.	16.97
08/30/23	Breakfast on 7/11/2023 while in NY to attend Motion to Dismiss hearing.	6.75
08/30/23	Breakfast for RS on 7/12/2023 while in NY to attend Motion to Dismiss Hearing.	17.37
08/30/23	Dinner For RS on 7/12/2023 while in NY to attend Motion to Dismiss Hearing. 8	20.00
09/05/23	Dinner on 7/10/2023 from PS while in NY attending Motion to Dismiss hearing.	15.79
09/05/23	Breakfast on 7/12/2023 for PS while in NY to attend Motion to Dismiss hearing.	20.00
09/05/23	Breakfast for PS on 7/11/2023 while in NY to attend Motion to Dismiss hearing.	5.93
	<b>Total For Meals - Other (100% Deductible)</b>	<b>122.81</b>
<b>Travel - Airline</b>		
08/30/23	Flight for RS from SLC to JFK with JetBlue Economy class on 7/9/2023 to attend Motion to Dismiss hearing.	399.20
08/30/23	Flight for RS from EWR to SLC with Delta Economy class on 7/12/2023 to attend Motion to Dismiss hearing.	283.90
09/05/23	Round trip flight for PS from SLC to JFK with Delta Airlines Economy class from 7/9/2023 to -07/12/2023 to attend Motion to Dismiss hearing.	572.80
	<b>Total For Travel - Airline</b>	<b>1,255.90</b>
<b>Travel - Hotel/Lodging</b>		
08/30/23	Hotel for RS in NY while attending Motion to Dismiss Hearing from 7/9/2023 - 7/12/2023.	1,326.62
09/05/23	Hotel for PS from 7/9/2023 to 7/10/2023 in NY while in NY to attend Motion Dismiss Hearing.	1,223.36
	<b>Total For Travel - Hotel/Lodging</b>	<b>2,549.98</b>
<b>Travel - Taxi, Car Rental, Toll, Train</b>		
08/30/23	Train for RS from SLC airport to SL Office coming from NY after attending Motion to Dismiss Hearing.	2.50
08/30/23	Taxi for RS from Hotel to NJ airport while coming from NY after attending Motion to Dismiss Hearing.	107.62
08/30/23	Taxi for RS on 7/10/2023 from JFK to hotel while in NY to attend Motion Dismiss Hearing.	81.13
09/05/23	Taxi for PS on 7/10/2023 from JFK to Hotel while in NY to attend Motion to Dismiss hearing.	107.92



INVOICE

To: James I Stang  
c/o: Pachulski Stang Ziehl & Jones

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Client: 21145

<u>Date</u>	<u>Description</u>	<u>Amount</u>
09/05/23	Train for PS on 7/12/2023 from SLC airport to SL Office coming from NY after attending Motion to Dismiss Hearing.	2.50
	<b>Total For Travel - Taxi, Car Rental, Toll, Train</b>	<b>301.67</b>
<b>Expenses</b>		<b>4,230.36</b>

**BRG NINTH INTERIM APPLICATION**

**EXHIBIT E**

**Objection Deadline: November 15, 2023**

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re: ) Case No. 20-12345 (SCC)  
THE ROMAN CATHOLIC DIOCESE OF ) Chapter 11  
ROCKVILLE CENTRE, NEW YORK, )  
Debtor.<sup>1</sup> )  
)

**SECOND MONTHLY FEE STATEMENT FOR ALLOWANCE OF  
COMPENSATION AND REIMBURSEMENT OF EXPENSES BY  
BERKELEY RESEARCH GROUP, LLC AS FINANCIAL ADVISOR  
FOR THE PERIOD FROM SEPTEMBER 1, 2023 THROUGH SEPTEMBER 30, 2023**

Name of Applicant:	Berkeley Research Group, LLC (“BRG”)
Authorized to Provide Professional Services to:	The Official Committee of Unsecured Creditors (the “Committee”)
Date of Retention:	December 9, 2020 Effective as of October 29, 2020 [Docket No. 246]
Period for which Compensation and Reimbursement is Sought:	September 1, 2023 through September 30, 2023 <sup>2</sup>
Amount of Compensation Sought as Actual, Reasonable and Necessary:	\$48,003.60 (80% of \$60,004.50)
Amount of Expense Reimbursement Sought as Actual, Reasonable and Necessary:	\$0.00 <sup>3</sup>

This is a: X Monthly    Interim    Final Application.

<sup>1</sup> The Debtor in this chapter 11 case is The Roman Catholic Diocese of Rockville Centre, New York, the last four digits of its federal tax identification number are 7437, and its mailing address is 50 North Park Avenue, PO Box 9023, Rockville Centre, NY 11571-9023.

<sup>2</sup> The applicant reserves the right to include any time expended and expenses incurred in the period indicated above in future application(s) if it is not included herein.

<sup>3</sup> The date listed for expenses contained in Exhibit B does not necessarily reflect the date on which the expense was actually incurred by Applicant.

**Preliminary Statement:**

Berkeley Research Group, LLC (“BRG”), financial advisor to the Official Committee of Unsecured Creditors (the “Committee”) of above-captioned debtor (the “Debtor”), hereby submits this Second Monthly Fee Statement (the “Monthly Statement”) for the period from September 1, 2023 through September 30, 2023 (the “Fee Period”) in accordance with the *Order Authorizing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* dated November 4, 2020 [Docket No. 129] (the “Interim Compensation Order”).

BRG requests (a) interim allowance and payment of compensation in the amount of \$48,003.60 (80% of \$60,004.50) for fees on account of reasonable and necessary professional services rendered to the Committee by BRG; (b) and actual and necessary expenses in the amount of \$0.00. BRG reserves the right to apply in the future for reimbursement of actual and necessary costs and expenses, if any, incurred by members of the Committee in connection with their service as members of the Committee during the Compensation Period.

**Services Rendered and Expenses Incurred During the Compensation Period**

1. The BRG timekeepers (collectively, the “Timekeepers”) who rendered services to the Committee in connection with the Bankruptcy Case during the Fee Period, including the hourly rate, title, and fees earned by each Timekeeper, is attached hereto as Exhibit A.

2. A schedule of fees incurred during the Fee Period summarized by task code is attached hereto as Exhibit B.

3. The detailed time records which describe the time spent by each BRG Timekeeper and detailed records of all actual and necessary out-of-pocket expenses incurred in connection with the rendition of its professional services during the Fee Period are attached hereto as Exhibit C.

4. BRG also maintains records of all actual and necessary out-of-pocket expenses incurred in connection with the rendition of its professional services. At this time BRG is not requesting reimbursement for any expenses incurred during the Fee Period but reserves the right to request reimbursement therefore in the future.

**Notice and Objection Procedures**

5. No Trustee or examiner has been appointed in this chapter 11 case. Notice of the Monthly Statement has been served by electronic mail and/or U.S. First Class Mail upon: (a) the Debtor c/o The Roman Catholic Diocese of Rockville Centre, 50 N Park Ave P.O. Box 9023, Rockville Centre, NY 11571-9023 (Attn: Thomas Renker, Esq.); (b) the attorneys for the Debtor at Jones Day, 250 Vesey Street, New York, NY 10281 (Attn: Corinne Ball, Esq., Benjamin Rosenblum, Esq. and Andrew M. Butler, Esq.); and (c) the Office of the United States Trustee Region 2, 201 Varick Street, Suite 1006, New York, NY 10014 (Attn: Greg Zipes, Esq. and Shara Cornell, Esq.). BRG submits that no other or further notice need be provided.

6. Pursuant to the Interim Compensation Order, objections to this Application, if any, must be served upon the undersigned counsel for the Committee and all persons identified at paragraph 5, above, by November 15, 2023 (the “Objection Deadline”), setting forth the nature of the objection and the amount of fees or expenses at issue.

7. If no objections to this Monthly Statement are made on or before the Objection Deadline, the Debtor shall pay BRG 80% of the fees and 100% of the expenses set forth above.

8. To the extent an objection to this Monthly Statement is timely made, the Debtor shall withhold payment of that portion of the Monthly Statement to which the objection is directed and promptly pay the remainder of the fees and disbursements in the percentages set forth above.

To the extent such objection is not resolved, it shall be preserved and presented to the Court at the next interim or final fee application hearing.

Date: OCTOBER 26, 2023

**BERKELEY RESEARCH GROUP, LLC**

/s/ D. Ray Strong

D. Ray Strong  
BERKELEY RESEARCH GROUP, LLC  
201 South Main Street, Suite 450  
Salt Lake City, UT 84111  
Telephone: (801) 364-6233  
Email: rstrong@thinkbrg.com

*Financial Advisor for the Official Committee  
of Unsecured Creditors*

# EXHIBIT A



## EXHIBIT A

### Time Keeper Summary

NAME OF PROFESSIONAL	TITLE	HOURLY RATE	TOTAL HOURS BILLED	TOTAL COMPENSATION
David Judd	Managing Director	\$850.00	2.20	\$ 1,870.00
Paul Shields	Managing Director	\$815.00	4.30	\$ 3,504.50
Ray Strong	Managing Director	\$780.00	37.00	\$ 28,860.00
Eric Madsen	Managing Director	\$775.00	2.80	\$ 2,170.00
Matthew Babcock	Director	\$725.00	2.20	\$ 1,595.00
Christina Tergevorkian	Managing Consultant	\$450.00	40.30	\$ 18,135.00
Shelby Chaffos	Consultant	\$385.00	3.00	\$ 1,155.00
Spencer Rawlings	Case Assistant	\$225.00	1.80	\$ 405.00
Dallin Godfrey	Case Assistant	\$150.00	15.40	\$ 2,310.00
<b>TOTALS</b>			<b>109.00</b>	<b>\$ 60,004.50</b>

# **EXHIBIT B**



## EXHIBIT B

### Task Code Summary

Code	Description	Hours	Amount
220.00	Debtors Operations / Monitoring (Monthly Operating Reports / Periodic Reporting)	5.30	\$ 2,147.50
332.00	Asset Analysis (Real Property - Related Non-Debtors)	11.80	\$ 8,082.00
395.00	Asset Analysis (Other - Parishes)	31.00	\$ 21,660.50
397.00	Asset Analysis (Other - Schools)	38.10	\$ 17,033.00
600.00	Claims / Liability Analysis (General)	1.20	\$ 180.00
1020.00	Meeting Preparation & Attendance	0.50	\$ 390.00
1030.00	Mediation Preparation & Attendance	8.00	\$ 6,404.50
1060.00	Fee Application Preparation & Hearing	13.10	\$ 4,107.00
<b>TOTALS</b>		<b>109.00</b>	<b>\$ 60,004.50</b>

# EXHIBIT C



## EXHIBIT C

### Expense Summary

Expense by Category	Amounts
None	\$ -
<b>TOTAL</b>	<b>\$ -</b>

# **EXHIBIT D**



INVOICE

James I Stang  
Pachulski Stang Ziehl & Jones  
10100 Santa Monica Blvd.  
13th Floor  
Los Angeles, CA 90067

October 24, 2023  
Client: 21145  
Matters: 034827 | 042179 | 045293  
Invoice #: 162522  
Tax ID # 27-1451273

Via Email: [jstang@pszjlaw.com](mailto:jstang@pszjlaw.com)

---

Services Rendered From September 1, 2023 Through September 30, 2023

**RE: The Official Committee of Unsecured Creditors for the Roman Catholic  
Diocese of Rockville Centre, New York**

Professional Services	\$ <u>60,004.50</u>	USD
<b>CURRENT CHARGES</b>	<b>\$ 60,004.50</b>	<b>USD</b>

**Please remit wire/ACH payment to:**

Bank Name: PNC BANK, N.A.  
SWIFT: PNCCUS33  
ABA #: 031207607  
Account Name: BERKELEY RESEARCH GROUP, LLC  
Account #: 8026286672  
Reference: 162522

Remittance advice to be sent to:  
[remitadvice@thinkbrg.com](mailto:remitadvice@thinkbrg.com)

**Please remit check payment to:**

BERKELEY RESEARCH GROUP, LLC  
PO BOX 676158  
DALLAS, TX 75267-6158

**Please remit express/overnight payment to:**  
PNC BANK C/O BERKELEY RESEARCH GROUP, LLC  
LOCKBOX NUMBER 676158  
1200 E CAMPBELL RD, STE 108  
RICHARDSON, TX 75081



INVOICE

**To:** James I Stang  
**c/o:** Pachulski Stang Ziehl & Jones

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**Invoice #** 162522  
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Services Rendered From September 1, 2023 Through September 30, 2023

**PROFESSIONAL SERVICES**

	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
<b>Managing Director</b>			
David Judd	850.00	2.20	1,870.00
Paul Shields	815.00	4.30	3,504.50
Ray Strong	780.00	37.00	28,860.00
Eric Madsen	775.00	2.80	2,170.00
<b>Director</b>			
Matthew Babcock	725.00	2.20	1,595.00
<b>Managing Consultant</b>			
Christina Tergevorkian	450.00	40.30	18,135.00
<b>Consultant</b>			
Shelby Chaffos	385.00	3.00	1,155.00
<b>Case Assistant</b>			
Spencer Rawlings	225.00	1.80	405.00
Dallin Godfrey	150.00	15.40	2,310.00
<b>Total Professional Services</b>	<b>109.00</b>		<b>60,004.50</b>



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**To:** James I Stang  
**c/o:** Pachulski Stang Ziehl & Jones

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**Invoice #** 162522  
**Client:** 21145

**SUMMARY BY TASK CODE**

<b>Task Code</b>	<b>Description</b>	<b>Hours</b>	<b>Amount</b>
220.00	Debtors Operations / Monitoring (Monthly Operating Reports / Periodic Reporting)	5.30	2,147.50
332.00	Asset Analysis (Real Property - Related Non-Debtors)	11.80	8,082.00
395.00	Asset Analysis (Other - Parishes)	31.00	21,660.50
397.00	Asset Analysis (Other - Schools)	38.10	17,033.00
600.00	Claims / Liability Analysis (General)	1.20	180.00
1020.00	Meeting Preparation & Attendance	0.50	390.00
1030.00	Mediation Preparation & Attendance	8.00	6,404.50
1060.00	Fee Application Preparation & Hearing	13.10	4,107.00
<b>Total Professional Services</b>		<b><u>109.00</u></b>	<b><u>60,004.50</u></b>



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**To:** James I Stang  
**c/o:** Pachulski Stang Ziehl & Jones

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**Invoice #** 162522  
**Client:** 21145

Services Rendered From September 1, 2023 Through September 30, 2023

#### DETAIL OF PROFESSIONAL SERVICES

<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<b>Task Code: 220.00 - Debtors Operations / Monitoring (Monthly Operating Reports / Periodic Reporting)</b>					
09/05/23	Spencer Rawlings	Analyzed MOR reports regarding balance sheets and income statements for July 2023.	0.80	225.00	180.00
09/05/23	Spencer Rawlings	Evaluated MOR cash receipts and disbursements for July 2023.	0.30	225.00	67.50
09/05/23	Spencer Rawlings	Examined July 2023 ending bank statements in the MOR Report.	0.70	225.00	157.50
09/07/23	Shelby Chaffos	Analyzed MOR cash receipts and disbursements analysis for Committee case monitoring.	0.30	385.00	115.50
09/07/23	Shelby Chaffos	Updated professional fee analysis to include payments made to professionals from MOR supplemental in July 2023.	2.20	385.00	847.00
09/12/23	Ray Strong	Analyzed July 2023 professional fees for professional fee analysis.	0.30	780.00	234.00
09/14/23	Ray Strong	Analyzed July 2023 MOR filed by Debtor to monitor operations.	0.70	780.00	546.00
<b>Total for Task Code 220.00</b>			<b>5.30</b>		<b>2,147.50</b>
<b>Task Code: 332.00 - Asset Analysis (Real Property - Related Non-Debtors)</b>					
09/13/23	Ray Strong	Analyzed Parish real estate information provided by Diocese.	1.10	780.00	858.00
09/14/23	Ray Strong	Continued to analyze Parish real estate information provided by Diocese.	2.40	780.00	1,872.00
09/18/23	Ray Strong	Continued to analyze Parish real estate information provided by Diocese.	1.20	780.00	936.00
09/18/23	Christina Tergevorkian	Compared list of parish properties and Debtor responses to the utilization of properties.	1.50	450.00	675.00
09/19/23	Christina Tergevorkian	Continued comparing list of parish properties and Debtor responses to the utilization of properties.	1.90	450.00	855.00



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**c/o:** Pachulski Stang Ziehl & Jones

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**Invoice #** 162522  
**Client:** 21145

<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
09/20/23	Ray Strong	Analyzed Parish real estate information provided by Diocese pursuant to inquiries from UCC Counsel.	2.20	780.00	1,716.00
09/21/23	Ray Strong	Continued to analyze Parish real estate information provided by Diocese pursuant to inquiries from UCC Counsel.	1.50	780.00	1,170.00
<b>Total for Task Code 332.00</b>			<b>11.80</b>		<b>8,082.00</b>

**Task Code: 395 - Asset Analysis (Other - Parishes)**

09/01/23	Paul Shields	Evaluated additional metrics for consideration in parish ability to pay analysis.	0.20	815.00	163.00
09/01/23	Ray Strong	Developed Parish charts with financial results of Parishes for UCC Counsel.	2.40	780.00	1,872.00
09/01/23	Ray Strong	Examined Parish financial performance in comparison to location of Parishes.	2.10	780.00	1,638.00
09/01/23	Christina Tergevorkian	Analyzed parish financial analyses compared to locations.	0.20	450.00	90.00
09/02/23	Ray Strong	Developed Parish charts with financial results of Parishes for UCC Counsel.	2.90	780.00	2,262.00
09/02/23	Ray Strong	Continued to examine Parish financial performance in comparison to location of Parishes.	1.70	780.00	1,326.00
09/03/23	Ray Strong	Developed Parish charts with Parish cash and investment analysis for UCC Counsel.	1.70	780.00	1,326.00
09/03/23	Ray Strong	Developed Parish charts with ability-to-pay data of Parishes for UCC Counsel.	2.10	780.00	1,638.00
09/05/23	Matthew Babcock	Met with BRG (RS, PS, CT) to evaluate parish ability to pay analysis (including mapping analysis by financial metrics).	1.10	725.00	797.50
09/05/23	Paul Shields	Spoke with BRG (RS, MB, CT) regarding parish financial analysis.	1.10	815.00	896.50
09/05/23	Ray Strong	Updated Parish ability-to-pay data mapping pursuant to meeting with BRG team.	0.70	780.00	546.00



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**Invoice #** 162522  
**Client:** 21145

<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
09/05/23	Ray Strong	Attended call with BRG (CT, PS, MB) regarding Parish ability-to-pay analysis.	1.10	780.00	858.00
09/05/23	Christina Tergevorkian	Updated parish financial data for location comparison.	0.90	450.00	405.00
09/05/23	Christina Tergevorkian	Met with BRG (RS, PS, MB) to discuss parish financial analysis.	1.10	450.00	495.00
09/06/23	Matthew Babcock	Met with BRG (RS, CT) for a partial call to evaluate parish ability to pay analysis (including financial metrics).	0.70	725.00	507.50
09/06/23	Ray Strong	Attended call with BRG (MB-Partial, CT) regarding updates to Parish ability-to-pay analysis.	0.90	780.00	702.00
09/06/23	Christina Tergevorkian	Attended call BRG (RS, MB-Partial) to discuss parish financial analysis.	0.90	450.00	405.00
09/07/23	Paul Shields	Reviewed updates to parish financial analysis.	0.20	815.00	163.00
09/07/23	Christina Tergevorkian	Updated parish financial data for location comparison.	0.40	450.00	180.00
09/11/23	Paul Shields	Spoke with UCC counsel (BM) and BRG (RS) regarding updated evaluation of parish financial data.	1.00	815.00	815.00
09/11/23	Ray Strong	Attended call with UCC Counsel (BM) and BRG (PS) regarding Parish ability-to-pay.	1.00	780.00	780.00
09/11/23	Ray Strong	Analyzed Parish assets by locations for Parish ability-to-pay analysis in preparation for call with UCC Counsel.	1.30	780.00	1,014.00
09/13/23	Christina Tergevorkian	Updated parish financial data for location mapping.	0.30	450.00	135.00
09/20/23	Christina Tergevorkian	Met with BRG (RS) and UCC Counsel (KD and BM) to discuss parish analysis.	1.20	450.00	540.00
09/21/23	Ray Strong	Attended call with UCC Counsel (BM, KD) and BRG (CT) regarding Parish real estate information produced by Debtor.	1.20	780.00	936.00
09/22/23	Christina Tergevorkian	Analyzed parish financial data provided by Debtor FA relating to 2019 balance sheet data.	2.60	450.00	1,170.00
<b>Total for Task Code 395</b>			<b>31.00</b>		<b>21,660.50</b>



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<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
<b>Task Code: 397 - Asset Analysis (Other - Schools)</b>					
09/01/23	Dallin Godfrey	Analyzed parish schools financial data including balance sheet for fiscal year 2022.	2.90	150.00	435.00
09/01/23	Dallin Godfrey	Continued evaluation of parish schools financial data including income statements for fiscal year 2022.	0.40	150.00	60.00
09/01/23	Paul Shields	Spoke with BRG (RS, CT) regarding updates to evaluation of parish schools ability to pay analysis.	0.40	815.00	326.00
09/01/23	Ray Strong	Attended call with BRG (CT, PS) regarding Parish school ability-to-pay analysis.	0.40	780.00	312.00
09/01/23	Christina Tergevorkian	Met with BRG (PS, RS) to discuss parish ability to pay for the schools.	0.40	450.00	180.00
09/01/23	Christina Tergevorkian	Analyzed parish schools balance sheet financial data provided by Debtor for 2022.	1.80	450.00	810.00
09/01/23	Christina Tergevorkian	Analyzed parish schools income statement financial data provided by Debtor for 2022.	2.10	450.00	945.00
09/01/23	Christina Tergevorkian	Updated parish schools ability to pay analysis.	1.10	450.00	495.00
09/01/23	Christina Tergevorkian	Evaluated parish schools financial data provided by Debtor for fiscal year 2022.	1.90	450.00	855.00
09/05/23	Dallin Godfrey	Continued to analyze parish schools financial data including balance sheet and income statement for fiscal year 2022.	1.20	150.00	180.00
09/05/23	Christina Tergevorkian	Analyzed parish schools balance sheet financial data provided by Debtor for 2018 through 2021.	1.50	450.00	675.00
09/05/23	Christina Tergevorkian	Analyzed parish schools balance sheet/income statement data extracted for 2022.	1.90	450.00	855.00
09/05/23	Christina Tergevorkian	Analyzed parish schools balance sheet financial data provided by Debtor for 2022.	1.30	450.00	585.00



INVOICE

**To:** James I Stang  
**c/o:** Pachulski Stang Ziehl & Jones

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**Invoice #** 162522  
**Client:** 21145

<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
09/06/23	Christina Tergevorkian	Continued analysis of recent productions for previously missing parish schools financial data for 2018 through 2022.	1.70	450.00	765.00
09/06/23	Christina Tergevorkian	Analyzed recent productions for previously missing parish schools financial data for 2018 through 2022.	2.00	450.00	900.00
09/06/23	Christina Tergevorkian	Analyzed parish schools income statement financial data provided by Debtor for 2018 through 2022.	1.50	450.00	675.00
09/07/23	Shelby Chaffos	Examined parish school general ledger data for updated parish school ability to pay analysis for mediation.	0.50	385.00	192.50
09/07/23	Paul Shields	Reviewed recently provided parish school financial data.	0.30	815.00	244.50
09/07/23	Christina Tergevorkian	Analyzed parish schools net assets data for 2018 through 2022.	0.60	450.00	270.00
09/07/23	Christina Tergevorkian	Updated parish schools ability to pay model.	2.20	450.00	990.00
09/07/23	Christina Tergevorkian	Evaluated parish schools balance sheet and income statement data provided by Debtor for years 2018 through 2022.	2.00	450.00	900.00
09/08/23	Christina Tergevorkian	Compared previously provided parish school balance sheet data with parish financial data provided by Debtor from 2018 through 2022.	2.40	450.00	1,080.00
09/08/23	Christina Tergevorkian	Compared previously provided parish school income statement data with parish financial data provided by Debtor from 2018 through 2022.	2.40	450.00	1,080.00
09/08/23	Christina Tergevorkian	Updated parish schools ability to pay model to include 2022 financial data.	2.30	450.00	1,035.00
09/13/23	Matthew Babcock	Evaluated issues related to ability to pay analysis (schools) for mediation.	0.40	725.00	290.00
09/13/23	Paul Shields	Attended meeting with BRG (CT) regarding status of the parish school ability to pay analysis.	0.20	815.00	163.00
09/13/23	Paul Shields	Evaluated parish school ability-to-pay analysis with additional documentation provided.	0.20	815.00	163.00



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**To:** James I Stang  
**c/o:** Pachulski Stang Ziehl & Jones

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**Invoice #** 162522  
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<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
09/13/23	Ray Strong	Analyzed Parish school ability-to-pay analysis issues.	0.80	780.00	624.00
09/13/23	Ray Strong	Analyzed Parish school financial statements provided by Debtor.	1.10	780.00	858.00
09/13/23	Christina Tergevorkian	Attended meeting with BRG (PS) to discuss parish schools ability to pay.	0.20	450.00	90.00
<b>Total for Task Code 397</b>			<b>38.10</b>		<b>17,033.00</b>

**Task Code: 600.00 - Claims / Liability Analysis (General)**

09/01/23	Dallin Godfrey	Reviewed monthly fee claims for professionals for the month of August 2023.	0.50	150.00	75.00
09/12/23	Dallin Godfrey	Reviewed approved professional fees for case professional relating to 8th interim applications.	0.70	150.00	105.00
<b>Total for Task Code 600.00</b>			<b>1.20</b>		<b>180.00</b>

**Task Code: 1020.00 - Meeting Preparation & Attendance**

09/06/23	Ray Strong	Discussed case status/hearing issues with UCC Counsel (BM,KD).	0.50	780.00	390.00
<b>Total for Task Code 1020.00</b>			<b>0.50</b>		<b>390.00</b>

**Task Code: 1030.00 - Mediation Preparation & Attendance**

09/01/23	David Judd	Participated in call with BRG (PS, RS) loan model for mediation preparation.	0.70	850.00	595.00
09/01/23	Paul Shields	Attended call with BRG (DJ, RS) regarding loan model for mediation preparation.	0.70	815.00	570.50
09/01/23	Ray Strong	Attended call with BRG (PS, DJ) regarding loan analysis for mediation preparation.	0.70	780.00	546.00
09/05/23	Eric Madsen	Analyzed Spectrum license valuation issues for mediation/plan funding analysis.	2.80	775.00	2,170.00
09/08/23	Ray Strong	Followed up with UCC Counsel regarding mediation issues.	0.30	780.00	234.00
09/14/23	Ray Strong	Analyzed mediation issues pursuant to UCC counsel inquiries.	0.70	780.00	546.00
09/26/23	David Judd	Evaluated loan model options in preparation for mediation pursuant to request of UCC Counsel.	1.50	850.00	1,275.00



INVOICE

**To:** James I Stang  
**c/o:** Pachulski Stang Ziehl & Jones

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**Invoice #** 162522  
**Client:** 21145

<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
09/29/23	Ray Strong	Attended call with UCC Counsel regarding mediation issues.	0.60	780.00	468.00
		<b>Total for Task Code 1030.00</b>	<b>8.00</b>		<b>6,404.50</b>

**Task Code: 1060.00 - Fee Application Preparation & Hearing**

09/06/23	Ray Strong	Attended fee application hearing for approval of 8th Interim Fee Application.	0.70	780.00	546.00
09/06/23	Ray Strong	Reviewed 8th Interim Fee Application in preparation for Court Hearing seeking approval.	0.50	780.00	390.00
09/11/23	Dallin Godfrey	Reviewed fee detail for August 2023.	1.70	150.00	255.00
09/13/23	Dallin Godfrey	Prepared July 2023 Fee Statement.	0.20	150.00	30.00
09/14/23	Dallin Godfrey	Continued to prepare draft of July Fee Statement.	0.50	150.00	75.00
09/20/23	Dallin Godfrey	Reviewed BRG time entries for August 2023 in preparation for fee notice.	0.60	150.00	90.00
09/21/23	Ray Strong	Analyzed August 2023 BRG time entries for preparation of monthly fee notice.	0.90	780.00	702.00
09/22/23	Dallin Godfrey	Continued to review BRG time entries for August 2023 in preparation for fee notice.	0.60	150.00	90.00
09/22/23	Dallin Godfrey	Continued to review BRG time entries for August 2023 in preparation for fee notice.	2.50	150.00	375.00
09/25/23	Dallin Godfrey	Updated BRG time entries for August 2023 in preparation for fee notice.	2.60	150.00	390.00
09/25/23	Ray Strong	Analyzed August 2023 draft invoice for monthly fee notice.	0.20	780.00	156.00
09/26/23	Dallin Godfrey	Prepared exhibits for First Monthly Fee Notice.	1.00	150.00	150.00
09/28/23	Ray Strong	Finalized August 2023 monthly fee statement for filing with the Court.	1.10	780.00	858.00
		<b>Total for Task Code 1060.00</b>	<b>13.10</b>		<b>4,107.00</b>
<b>Professional Services</b>			<b>109.00</b>		<b>60,004.50</b>